

Unaudited Financial Statements for the Year Ended 31 July 2021

for

AURA COMMERCIAL CLEANING SERVICES
LIMITED

AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)

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for the year ended 31 JULY 2021

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AURA COMMERCIAL CLEANING SERVICES
LIMITED

Company Information
for the year ended 31 JULY 2021

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
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

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

**Abridged Balance Sheet
31 JULY 2021**

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		13,669		10,128
CURRENT ASSETS					
Stocks		5,917		9,389	
Debtors		80,965		47,216	
Cash at bank		93,389		52,272	
		<u>180,271</u>		<u>108,877</u>	
CREDITORS					
Amounts falling due within one year		<u>99,614</u>		<u>80,988</u>	
NET CURRENT ASSETS			<u>80,657</u>		<u>27,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			94,326		38,017
PROVISIONS FOR LIABILITIES			<u>2,236</u>		<u>1,581</u>
NET ASSETS			<u>92,090</u>		<u>36,436</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Retained earnings			<u>92,088</u>		<u>36,434</u>
SHAREHOLDERS' FUNDS			<u>92,090</u>		<u>36,436</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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

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

Abridged Balance Sheet - continued
31 JULY 2021

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 2021 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 30 November 2021 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 2021**

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 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.

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

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2021**

2. ACCOUNTING POLICIES - continued

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.

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 AND DIRECTORS

The average number of employees during the year was 54 (2020 - 55) .

**AURA COMMERCIAL CLEANING SERVICES
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**Notes to the Financial Statements - continued
for the year ended 31 JULY 2021**

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 August 2020	27,255
Additions	6,835
Disposals	(950)
At 31 July 2021	<u>33,140</u>
DEPRECIATION	
At 1 August 2020	17,127
Charge for year	2,344
At 31 July 2021	<u>19,471</u>
NET BOOK VALUE	
At 31 July 2021	<u>13,669</u>
At 31 July 2020	<u>10,128</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2021 £	2020 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

6. GOVERNMENT GRANTS AND ASSISTANCE NOTE

During the year, the Company has received government support designed to mitigate the impact of COVID-19.

In the UK, the Government has provided funding towards the salary costs of employees who have been 'furloughed' through the Coronavirus Job Retention Scheme. This funding meets the definition of a government grant under FRS 102 Section 24 Government Grants and a total of £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.