

**AQUA AURA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 17 MAY 2018 TO 31 MAY 2019**

Aqua Aura Limited
Unaudited Financial Statements
For the Period 17 May 2018 to 31 May 2019

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Aqua Aura Limited
Balance Sheet
As at 31 May 2019

Registered number: 11367081

		31 May 2019	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3		341,895
			<u>341,895</u>
CURRENT ASSETS			
Debtors	4	3,701	
Cash at bank and in hand		5,802	
		<u>9,503</u>	
Creditors: Amounts Falling Due Within One Year	5	(378,330)	
NET CURRENT ASSETS (LIABILITIES)			<u>(368,827)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(26,932)</u>
NET ASSETS			<u>(26,932)</u>
CAPITAL AND RESERVES			
Called up share capital	6		2
Profit and Loss Account			(26,934)
SHAREHOLDERS' FUNDS			<u>(26,932)</u>

Aqua Aura Limited
Balance Sheet (continued)
As at 31 May 2019

For the period ending 31 May 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

Ms Laura Howard

10/02/2020

Ms Elizabeth Snell

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

Aqua Aura Limited
Notes to the Financial Statements
For the Period 17 May 2018 to 31 May 2019

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. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% SL
Plant & Machinery	25% SL

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5

3. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 17 May 2018	-	-	-
Additions	340,000	11,593	351,593
As at 31 May 2019	340,000	11,593	351,593
Depreciation			
As at 17 May 2018	-	-	-
Provided during the period	6,800	2,898	9,698
As at 31 May 2019	6,800	2,898	9,698
Net Book Value			
As at 31 May 2019	333,200	8,695	341,895
As at 17 May 2018	-	-	-

Aqua Aura Limited
Notes to the Financial Statements (continued)
For the Period 17 May 2018 to 31 May 2019

4. Debtors

	31 May 2019
	£
Due within one year	
Prepayments and accrued income	1,955
Other debtors	1,746
	<hr/>
	3,701
	<hr/>

5. Creditors: Amounts Falling Due Within One Year

	31 May 2019
	£
Trade creditors	2,604
Other taxes and social security	340
VAT	4,612
Directors' loan accounts	370,774
	<hr/>
	378,330
	<hr/>

6. Share Capital

	31 May 2019
Allotted, Called up and fully paid	2
	<hr/>

7. General Information

Aqua Aura Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11367081. The registered office is 8 Frances Street, Chesham, Buckinghamshire, HP5 3EQ.

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.