

AURORA TECHNOLOGIES LIMITED

Abbreviated Accounts

31 May 2015

# **AURORA TECHNOLOGIES LIMITED**

## **Report to the directors on the preparation of the unaudited abbreviated accounts of AURORA TECHNOLOGIES LIMITED for the year ended 31 May 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of AURORA TECHNOLOGIES LIMITED for the year ended 31 May 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

ADS Accountancy Limited  
Chartered Certified Accountants  
Bezant House  
Bradgate Park View  
Chellaston  
Derby  
DE73 5UH

26 June 2015

**AURORA TECHNOLOGIES LIMITED**

Registered number: 03769921

**Abbreviated Balance Sheet  
as at 31 May 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	17,691	7,047
<b>Current assets</b>			
Stocks		14,065	14,505
Debtors		79,814	141,558
Cash at bank and in hand		136,745	79,719
		<u>230,624</u>	<u>235,782</u>
<b>Creditors: amounts falling due within one year</b>		(156,815)	(177,971)
<b>Net current assets</b>		<u>73,809</u>	<u>57,811</u>
<b>Total assets less current liabilities</b>		<u>91,500</u>	<u>64,858</u>
<b>Provisions for liabilities</b>		(3,538)	(1,410)
<b>Net assets</b>		<u>87,962</u>	<u>63,448</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		87,862	63,348
<b>Shareholders' funds</b>		<u>87,962</u>	<u>63,448</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr C Mason

Director

Approved by the board on 26 June 2015



**AURORA TECHNOLOGIES LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	33% reducing balance
Motor vehicles	20% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Tangible fixed assets**

**£**

**Cost**

At 1 June 2014	38,977
Additions	15,173
At 31 May 2015	<u>54,150</u>

**Depreciation**

At 1 June 2014	31,930
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Charge for the year	4,529
At 31 May 2015	<u>36,459</u>

**Net book value**

At 31 May 2015	<u>17,691</u>
At 31 May 2014	<u>7,047</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>