

Sanaurora Limited

Filleled Accounts

31 December 2020

**Sanaurora Limited****Registered number:** 10252803**Balance Sheet****as at 31 December 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	120,293	-
Investments	4	805,905	225,025
		<u>926,198</u>	<u>225,025</u>
<b>Current assets</b>			
Cash at bank and in hand		9,438	952
<b>Creditors: amounts falling due within one year</b>	6	(122,982)	(14,799)
<b>Net current liabilities</b>		<u>(113,544)</u>	<u>(13,847)</u>
<b>Total assets less current liabilities</b>		<u>812,654</u>	<u>211,178</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(217,592)	(129,975)
<b>Provisions for liabilities</b>		(21,809)	-
<b>Net assets</b>		<u>573,253</u>	<u>81,203</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		573,153	81,103
<b>Shareholders' funds</b>		<u>573,253</u>	<u>81,203</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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Colin T Sandy

Director

Approved by the board on 26 September 2021

**Sanaurora Limited**  
**Notes to the Accounts**  
**for the period from 1 July 2019 to 31 December 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

## 2 Employees

	2020 Number	2019 Number
Average number of persons employed by the company	0	0

## 3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
<b>Cost</b>			
Additions	1,406	121,395	122,801
At 31 December 2020	1,406	121,395	122,801
<b>Depreciation</b>			
Charge for the period	40	2,468	2,508
At 31 December 2020	40	2,468	2,508
<b>Net book value</b>			
At 31 December 2020	1,366	118,927	120,293

## 4 Investments

	Other investments £
<b>Cost</b>	
At 1 July 2019	225,025
Additions	586,391
Revaluation	(5,511)
At 31 December 2020	805,905

## 5 Investments held as current assets

2020 £	2019 £
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**Fair value****Increase/(decrease) in fair value included in the profit and loss account for the period**

Listed investments	(5,511)	-
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**6 Creditors: amounts falling due within one year****2020****2019****£****£**

Obligations under finance lease and hire purchase contracts	22,454	-
Taxation and social security costs	100,528	14,799
	<u>122,982</u>	<u>14,799</u>

**7 Creditors: amounts falling due after one year****2020****2019****£****£**

Obligations under finance lease and hire purchase contracts	82,743	-
Other creditors	122,349	129,975
	<u>217,592</u>	<u>129,975</u>

**8 Other information**

Sanaurora Limited is a private company limited by shares and incorporated in England. Its registered office is:

53 Broad Street Green Road

Great Totham

Maldon

Essex

CM9 8NX