

Registration number 05291124

**AURA OF BEAUTY LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2011**

Hazlewoods LLP  
Staverton Court  
Staverton  
Cheltenham  
GL51 0UX

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**AURA OF BEAUTY LIMITED**  
**(REGISTRATION NUMBER: 05291124)**  
**ABBREVIATED BALANCE SHEET**  
**AT 30 APRIL 2011**

	Note	2011 £	2010 £
<b>Fixed assets</b>			
Tangible fixed assets	2	<u>15,927</u>	<u>16,993</u>
<b>Current assets</b>			
Stocks		19,818	8,050
Debtors		2,986	2,966
Cash at bank and in hand		<u>773</u>	<u>549</u>
		23,577	11,565
Creditors Amounts falling due within one year		<u>(341,811)</u>	<u>(307,318)</u>
Net current liabilities		<u>(318,234)</u>	<u>(295,753)</u>
Net liabilities		<u>(302,307)</u>	<u>(278,760)</u>
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>(303,307)</u>	<u>(279,760)</u>
Shareholders' deficit		<u>(302,307)</u>	<u>(278,760)</u>

For the year ending 30 April 2011 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

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 in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board and authorised for issue on ~~2010/12~~ and signed on its behalf by



C S West  
 Director

**AURA OF BEAUTY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2011**

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**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Going concern**

At 30 April 2011 the company had net liabilities of £302,307 (2010 - £278,760) The company is dependent on a loan from the directors and directors of other companies who have expressed their willingness to continue to support the company financially for the foreseeable future

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

**Tangible fixed assets and depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	20% reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks Net realisable value is based on selling price less anticipated costs to completion and selling costs

**Operating leases**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account

**AURA OF BEAUTY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2011**

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**2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2010	42,359	42,359
Additions	<u>2,915</u>	<u>2,915</u>
At 30 April 2011	<u>45,274</u>	<u>45,274</u>
<b>Depreciation</b>		
At 1 May 2010	25,366	25,366
Charge for the year	<u>3,981</u>	<u>3,981</u>
At 30 April 2011	<u>29,347</u>	<u>29,347</u>
<b>Net book value</b>		
At 30 April 2011	<u>15,927</u>	<u>15,927</u>
At 30 April 2010	<u>16,993</u>	<u>16,993</u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2011</b>		<b>2010</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

**4 Control**

The company is controlled by C S West and A R West.