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**AURORA DISTRIBUTION LIMITED**

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**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

MONDAY



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30/09/2013

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COMPANIES HOUSE

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## AURORA DISTRIBUTION LIMITED

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### INDEPENDENT AUDITOR'S REPORT TO AURORA DISTRIBUTION LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

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We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Aurora Distribution Limited for the year ended 31 December 2012 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITOR

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

#### OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 3 have been properly prepared in accordance with the regulations made under that section.



Richard Malone ACA (Senior statutory auditor)

for and on behalf of  
**Hillier Hopkins LLP**

Chartered Accountants  
Statutory Auditor

Radius House  
51 Clarendon Road  
Watford  
Herts  
WD17 1HP

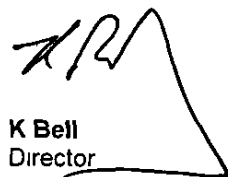
30 September 2013

**AURORA DISTRIBUTION LIMITED**  
**REGISTERED NUMBER 04747867**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2012**

	Note	£	2012 £	£	2011 £
<b>CURRENT ASSETS</b>					
Debtors		522,809		-	
Cash at bank		-		2	
		<u>522,809</u>		<u>2</u>	
<b>CREDITORS. amounts falling due within one year</b>					
		<u>(522,895)</u>		-	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(86)</u>		<u>2</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(86)</u>		<u>2</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	2		2		2
Profit and loss account			<u>(88)</u>		-
<b>SHAREHOLDERS' (DEFICIT)/FUNDS</b>			<u>(86)</u>		<u>2</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

  
**K Bell**  
 Director

30/9/13

The notes on page 3 form part of these financial statements

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## AURORA DISTRIBUTION LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

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)

##### 1.2 Going concern

The company continues to be supported by its wider group for its short term cashflow needs and the director is of the opinion that this will continue into the foreseeable future

##### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

#### 2. SHARE CAPITAL

	2012 £	2011 £
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

#### 3. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The immediate parent undertaking is Aurora Limited

The ultimate parent undertaking is Aurora International Lighting Corporation AG, a company registered in Switzerland

The directors consider the Johnson family to be the ultimate controlling party by virtue of their majority shareholding in this company