

**AURA HEALTH & BEAUTY
LIMITED
DIRECTOR'S REPORT AND
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2008**

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COMPANIES HOUSE

AURA HEALTH & BEAUTY LIMITED

COMPANY INFORMATION

Director: AMANDA J CALCUTT

Secretary: RAYMOND CALCUTT

Company Number: 05794569

Accountants: Tax-Mot Limited
Accountants
Unit 3
Folkestone Enterprise Centre
Shearway Business Park
Shearway Road
Folkestone
Kent
CT19 4RH

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AURA HEALTH & BEAUTY LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED
30 APRIL 2008

The Director presents her report and the Financial Statements for the year ended 30 April 2008

PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS

The principal activity of the Company is that of Health & Beauty Salon. The Financial Statements on Pages 3 to 7 set out the results of the Company for the year ended 30 April 2008, and the state of the Company's affairs at that date.

DIVIDENDS

During the year no dividends were paid.

FUTURE DEVELOPMENTS

The Company will continue to promote its services.

FIXED ASSETS

Details of movements of Fixed Assets during the year are set out in Note 6 of the Financial Statements.

DIRECTORS

The members of the Board during the year and her interests, including family interests, in the Company's shares were as follows:-

Ordinary Shares of One Pound

Amanda Calcutt	100 shares
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ACCOUNTANTS

The Accountants, Tax-Mot Limited. will be proposed for reappointment in accordance with Section 385 of the Companies Act 1985.

The report was approved by the Board and signed on behalf of the Board.



RAYMOND CALCUTT - SECRETARY

Date: 21 January 2009

**AURA HEALTH & BEAUTY LIMITED
ACCOUNTANTS' REPORT
TO THE BOARD**

As described on the Balance Sheet, the Board are responsible for the preparation of the Accounts for the year ended 30 April 2008, and you consider that the Company is exempt from an Audit and a Report under Section 249A(2) of the Companies Act 1985.

In accordance with your instructions, we have compiled these Accounts in order to assist the Board to fulfil their statutory responsibilities from the Accounting Records, and Information and explanations supplied to us.

Tax-Mot Limited
Accountants
Unit 3
Folkestone Enterprise Centre
Shearway Business Park
Shearway Road
Folkestone
Kent
CT19 4RH

Date: 21 January 2009

AURA HEALTH & BEAUTY LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED
30 APRIL 2008

	Notes	2008	2007
		£	£
TURNOVER	1	68942	61172
ADMINISTRATION EXPENSES		<u>64163</u>	<u>68052</u>
OPERATING PROFIT/LOSS		4779	(6880)
INTEREST RECEIVED		<u>-</u>	<u>-</u>
PROFIT/LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		4779	(6880)
Tax on Profits on Ordinary Activities		<u>-</u>	<u>-</u>
PROFIT/LOSS ON ORDINARY ACTIVITIES AFTER TAX		4779	(6880)
Dividends		<u>-</u>	<u>-</u>
PROFIT FOR THE YEAR		<u>4779</u>	<u>(6880)</u>

STATEMENT OF RETAINED EARNINGS

Retained Profit/Loss B/Fwd	(6880)	-
Profit/Loss for the year	<u>4779</u>	<u>(6880)</u>
Retained Profit/Loss Carried Forward	<u>(2101)</u>	<u>(6880)</u>

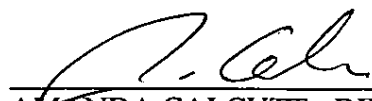
The Notes on Pages 5 to 7 form part of these Accounts

AURA HEALTH & BEAUTY LIMITED
BALANCE SHEET
AS AT
30 APRIL 2008

	Notes	2008		2007	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	1		3587		5381
<u>CURRENT ASSETS</u>					
Stock		141		2147	
Bank		2917		-	
		3058		2147	
<u>CURRENT LIABILITIES</u>					
Bank Overdraft		-		4046	
Creditors (Amounts falling Due within one year)	7	11306		6464	
Accruals		236		71	
Directors Current A/C		(2896)	(5588)	3727	14308
		8646	(2001)	14308	(6780)
<u>CAPITAL AND RESERVES</u>					
Shares Capital	8		100		100
Retained Profit/Loss			(2101)		(6880)
Shareholders Funds			2001		(6780)

For the year ended 30 April 2008 the company was entitled an exemption from audit under section 249A(1) of the Companies Act 1985; and no Notice has been deposited under Section 249B(2). The Board acknowledges their responsibilities for ensuring that the Company keeps Accounting Records which comply with Section 221 of the Act and preparing Accounts which give a true and fair view of the state of affairs of the Company as at the year end and of its Profit for the year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the Company.

The Board had taken advantage of the exemptions conferred by Parts I and III of Schedules 8 of the Companies Act 1985 and has done so on the grounds that the Company qualifies as a Small Company. The Accounts were approved by the Board on 21 January 2009.



AMANDA CALCUTT - DIRECTOR

AURA HEALTH & BEAUTY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2008

1. Accounting Policies

The Accounts have been prepared under the historical cost convention. The Company has taken advantage of the Exemption in Financial Reporting Standard No. 1 from the requirement to produce a Cash Flow Statement on the grounds that it is a small Company.

Turnover

Turnover represents invoiced work done by the Company, net of Value Added Tax.

Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at Cost less Depreciation.

Depreciation is provided at a rate calculated to write off the cost of Fixed Assets less Estimated Residual Value, over the expected useful life at the following rate:-

Office Equipment	25% per annum
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Deferred Taxation

Provision is made at current rates for Taxation deferred in respect of all materials timing differences except to the extent that, in the opinion of the Board, there is reasonable probability that the Liability will not arise in the foreseeable future.

Pension

The Company does not operate a Pension Scheme.

AURA HEALTH & BEAUTY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2008

2008	2007
£	£

2. Staff Costs

The costs incurred, including Directors' remuneration, were as follows:-

Wages and Salaries	<u>30689</u>	<u>34117</u>
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3. Directors' Remuneration

Directors' remuneration	<u>5000</u>	<u>5000</u>
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Number of Directors	<u>ONE</u>	<u>ONE</u>
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4. Taxation

The Tax charge on the profits on the ordinary activities were as follows:-

Corporation Tax	<u>NIL</u>	<u>NIL</u>
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5. Dividends

Dividends paid	<u>NIL</u>	<u>NIL</u>
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6. Fixed Assets

Book Cost Value	7174	7174
Depreciation	<u>3587</u>	<u>1793</u>
Net Book Value	<u>3587</u>	<u>5381</u>

AURA HEALTH & BEAUTY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2008

	2008 £	2007 £
7. <u>Creditors</u>		
Director's Current A/C	(2896)	3727
Trade	9142	4046
PAYE	2164	6464
Accruals	<u>236</u>	<u>71</u>
	<u>8646</u>	<u>14308</u>
8. <u>Share Capital</u>		
Authorised Ordinary £1 Shares	<u>1,000</u>	<u>1,000</u>
Issued and Fully Paid Ordinary £1 Shared	<u>100</u>	<u>100</u>
9. <u>Contingent Liabilities</u>		
At the time of the Balance Sheet there were no contingent liabilities.		
10. <u>Capital Commitments</u>		
There were no capital Commitments at the year end.		

AURA HEALTH & BEAUTY LIMITED
TRADING PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED
30 APRIL 2008

	2008		2007	
	£	£	£	£
<u>INCOME</u>				
Receipts		68942		61172
<u>EXPENDITURE</u>				
Advertising	316		290	
Audit & Accountancy	1800		1870	
Bank Charges	1107		929	
Canteen	217		477	
Cleaning	316		249	
Computer Ware	296		-	
Credit Card Charges	412		319	
Depreciation	1794		1793	
Health & Safety	98		-	
Insurance	844		776	
Light & Heat	1983		1608	
Materials	7600		9799	
Postage, Printing & Stationary	2143		1890	
Professional Fees	15		30	
Protective Clothing	216		140	
Rent & Rates	10135		9769	
Repairs & Renewals	617		758	
Salaries	30689		34117	
Security Maintenance	1541		1585	
Sundries	59		51	
Telephone	1965	64163	68052	68052
PROFIT/LOSS FOR THE YEAR		<u>4779</u>		<u>(6880)</u>

AURA HEALTH & BEAUTY LIMITED
TAX COMPUTATIONS
FOR THE YEAR ENDED
30 APRIL 2008

	£
Profit per Accounts	4779
<u>ADD BACK:-</u>	
Depreciation	<u>1794</u>
Adjusted Profit	<u>6573</u>

Corporation Tax £6573 Less Capital Allowance £1345 = £5228
Less Loss B/Fwd £6880 = £1652 Loss C/Fwd

CAPITAL ALLOWANCES

	<u>Pool</u>	<u>Total</u>
	£	£
Balance B/Fwd	5381	
W.D.A.	<u>1345</u>	<u>1345</u>
Balance C/Fwd	<u>4036</u>	