

AURA LIFE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

AURA LIFE LIMITED
UNAUDITED ACCOUNTS
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AURA LIFE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Directors	Matthew Dunn David Jameson Paul Jameson Benedict May
Company Number	12287045 (England and Wales)
Registered Office	BUNKERS HILL FARM UNSTED GODALMING GU7 1UP ENGLAND
Accountants	Sarah Branch FIAB 1 Church Street Bentworth Alton Hampshire GU34 5RE

AURA LIFE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	4	185,615	101,733
Tangible assets	5	3,403	4,389
		<u>189,018</u>	<u>106,122</u>
Current assets			
Debtors	6	20,978	6,665
Cash at bank and in hand		134,641	431,975
		<u>155,619</u>	<u>438,640</u>
Creditors: amounts falling due within one year	7	(170,729)	(38,177)
Net current (liabilities)/assets		<u>(15,110)</u>	<u>400,463</u>
Total assets less current liabilities		173,908	506,585
Creditors: amounts falling due after more than one year	8	(99,900)	(40,834)
Provisions for liabilities			
Other provisions		53	-
Net assets		<u>74,061</u>	<u>465,751</u>
Capital and reserves			
Called up share capital	9	2,072	1,873
Share premium		1,079,592	857,928
Profit and loss account		(1,007,603)	(394,050)
Shareholders' funds		<u>74,061</u>	<u>465,751</u>

For the year ending 31 December 2022 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 25 September 2023 and were signed on its behalf by

Paul Jameson
Director

Company Registration No. 12287045

AURA LIFE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

Aura Life Limited is a private company, limited by shares, registered in England and Wales, registration number 12287045. The registered office is BUNKERS HILL FARM, UNSTED, GODALMING, GU7 1UP, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Intangible fixed assets

Other intangible assets represent website development costs. These costs are amortised to profit and loss account over their useful economic lives on the following bases:

Website 33.33% Straight Line

Intangible assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Straight Line
Computer equipment	33.33% Straight Line

4 Intangible fixed assets

	Other £
Cost	
At 1 January 2022	160,385
Additions	163,968
At 31 December 2022	324,353
Amortisation	
At 1 January 2022	58,652
Charge for the year	80,086
At 31 December 2022	138,738
Net book value	
At 31 December 2022	185,615
At 31 December 2021	101,733

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5 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 January 2022	5,441
Additions	340
At 31 December 2022	5,781
Depreciation	
At 1 January 2022	1,052
Charge for the year	1,326
At 31 December 2022	2,378
Net book value	
At 31 December 2022	3,403
At 31 December 2021	4,389

6 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	20,912	-
Accrued income and prepayments	66	-
	20,978	-
Amounts falling due after more than one year		
Other debtors	-	6,665

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	10,000	9,167
VAT	34,864	-
Trade creditors	21,626	3,908
Taxes and social security	5,583	4,102
Other creditors	38,165	-
Loans from directors	-	20,750
Accruals	60,491	250
	170,729	38,177

8 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans	30,833	40,834
Loans from directors	69,067	-
	99,900	40,834

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9 Share capital	2022	2021
	£	£
Allotted, called up and fully paid:		
2,072,000 Ordinary shares of £0.001 each	2,072.00	1,863.06
	<u>2,072.00</u>	<u>1,863.06</u>
Shares issued during the period:		
208,931 Ordinary shares of £0.001 each	208.93	
	<u>208.93</u>	

10 Average number of employees

During the year the average number of employees was 6 (2021: 2).

