

Registration number 3769921

REGISTRAR

Aurora Technologies Limited

Abbreviated accounts

for the year ended 31 May 2002



A24
COMPANIES HOUSE

ADH61JL7

0586
27/03/03

Aurora Technologies Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 5

Aurora Technologies Limited

**Accountants' report on the unaudited financial statements to the directors of
Aurora Technologies Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2002 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Henstock Shooter

**26 Fosse Road Central
Leicester
LE3 5PR**

Date: 4 March 2003

Aurora Technologies Limited

**Abbreviated balance sheet
as at 31 May 2002**

		2002		2001	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,867		2,545
Stocks		1,578		9,260	
Debtors		29,223		7,763	
Cash at bank and in hand		2,491		43	
		<u>33,292</u>		<u>17,066</u>	
Creditors: amounts falling due within one year		<u>(28,817)</u>		<u>(24,391)</u>	
Net current assets/(liabilities)			<u>4,475</u>		<u>(7,325)</u>
Total assets less current liabilities			6,342		(4,780)
Creditors: amounts falling due after more than one year			(2,083)		-
Provisions for liabilities and charges			(450)		(509)
Net assets/(liabilities)			<u>3,809</u>		<u>(5,289)</u>
Capital and reserves					
Called up share capital	3		15		15
Profit and loss account			3,794		(5,304)
Shareholders' funds			<u>3,809</u>		<u>(5,289)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Aurora Technologies Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 May 2002**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 May 2002 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 4 March 2003 and signed on its behalf by

N S Farr
Director

A handwritten signature in black ink, appearing to be 'N S Farr', written over a horizontal line.

The notes on pages 4 to 5 form an integral part of these financial statements.

Aurora Technologies Limited

Notes to the abbreviated financial statements for the year ended 31 May 2002

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 33.33% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 June 2001	3,820
Additions	897
At 31 May 2002	4,717
Depreciation	
At 1 June 2001	1,275
Charge for year	1,575
At 31 May 2002	2,850
Net book values	
At 31 May 2002	1,867
At 31 May 2001	2,545

Aurora Technologies Limited

**Notes to the abbreviated financial statements
for the year ended 31 May 2002**

..... continued

3. Share capital	2002	2001
	£	£
Authorised		
1.00 Ordinary shares of 1,000.00 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
0 Ordinary shares of 1,000 each	<u>15</u>	<u>15</u>

4. Transactions with directors

The director and one of the shareholders of the company, Neil Farr, is also a director and shareholder of Working Solutions (Creative IT) Ltd. During the year the company was charged by that company, £3153, (2001 £1938), for use of office space and £5293, (2001 £0), for other goods and services supplied. In the year to 31 May 2001 management charges of £12,000 were charged to the company by Working solutions (Creative IT) Ltd. The company charged Working Solutions (Creative IT) Ltd £23,138, (2001 £0), during the year for work done. The balance owing to the company from Working Solutions (Creative IT) Ltd at 31 May 2002 was £9823, (2001 £6797 was owed to Working solutions (Creative IT) Ltd).