

COMPANY REGISTRATION NUMBER: SC557521

ARANATHA FISHING LTD.

FILLETED UNAUDITED FINANCIAL STATEMENTS

28 February 2026

ARANATHA FISHING LTD.

FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2026

Contents

Page

Officers and professional advisers

1

Chartered accountants report to the board of directors on the preparation of the unaudited statutory financial statements

2

Statement of financial position and the notes to the financial statements

3

ARANATHA FISHING LTD.

OFFICERS AND PROFESSIONAL ADVISERS

The board of directors

Mr M Godsman
Mrs L Godsman

Registered office

26-30 Marine Place
Buckie
Moray
AB56 1UT

Accountants

Ritsons
Chartered Accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

ARANATHA FISHING LTD.

CHARTERED ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ARANATHA FISHING LTD.

YEAR ENDED 28 FEBRUARY 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aranatha Fishing Ltd. for the year ended 28 February 2026, which comprise the statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us. As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance. This report is made solely to the Board of Directors of Aranatha Fishing Ltd., as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Aranatha Fishing Ltd. and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aranatha Fishing Ltd. and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aranatha Fishing Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Aranatha Fishing Ltd.. You consider that Aranatha Fishing Ltd. is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Aranatha Fishing Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ritsons Chartered Accountants

26-30 Marine Place Buckie Moray AB56 1UT

20 May 2026

ARANATHA FISHING LTD.

STATEMENT OF FINANCIAL POSITION

28 February 2026

	2026	2025
	£	£
Current assets	32,884	124,948
Creditors: amounts falling due within one year	44,168	132,407
	-----	-----
NET CURRENT LIABILITIES	11,284	7,459
	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES	(11,284)	(7,459)
Accruals and deferred income	1,000	1,000
	-----	-----
	(12,284)	(8,459)
	-----	-----
Capital and reserves	(12,284)	(8,459)
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Notes to the financial statements

1. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2025: 1).

For the year ending 28 February 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 20 May 2026 , and are signed on behalf of the board by:

Mr M Godsman

Director

Company registration number: SC557521

The company is a private company limited by shares, registered in Scotland.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.