

REGISTERED NUMBER: SC762676 (Scotland)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 17 MARCH 2023 TO 31 MARCH 2024
FOR
ARUNA PROPERTIES LTD**

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FOR THE PERIOD 17 MARCH 2023 TO 31 MARCH 2024**

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ARUNA PROPERTIES LTD

**COMPANY INFORMATION
FOR THE PERIOD 17 MARCH 2023 TO 31 MARCH 2024**

DIRECTOR: Naomi Spiro

REGISTERED OFFICE: 24 Beresford Terrace
Ayr
KA7 2EG

REGISTERED NUMBER: SC762676 (Scotland)

ACCOUNTANTS: Stewart Gilmour & Co.
Chartered Accountants
3rd Floor, St George's Buildings
5 St Vincent Place
Glasgow
G1 2DH

ARUNA PROPERTIES LTD (REGISTERED NUMBER: SC762676)

**BALANCE SHEET
31 MARCH 2024**

	Notes	£
CURRENT ASSETS		
Debtors	4	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1</u>
CAPITAL AND RESERVES		
Called up share capital	5	<u>1</u>
SHAREHOLDERS' FUNDS		<u>1</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 1 April 2025 and were signed by:

Naomi Spiro - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 17 MARCH 2023 TO 31 MARCH 2024**

1. STATUTORY INFORMATION

Aruna Properties Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company was dormant throughout the period ended 31 March 2024.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Amounts due by associated company	<u>1</u> <u>1</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	<u>1</u>

1 Ordinary share of £1 was allotted and fully paid for cash at par during the period.

6. ULTIMATE CONTROLLING PARTY

The ultimate holding company of Aruna Properties Ltd is Aruna Productions Ltd, a company incorporated in Scotland. The ultimate controlling party is director Naomi Spiro, due to her controlling interest in the parent company.

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.