

Unaudited Financial Statements
for the Year Ended 30 November 2025
for
Gemstar Technologies Ltd

**Contents of the Financial Statements
for the Year Ended 30 November 2025**

	Page
Balance Sheet	1

Balance Sheet
30 November 2025

	2025		2024	
	£	£	£	£
FIXED ASSETS		-		1,466
CURRENT ASSETS	38,594		91,789	
PREPAYMENTS AND ACCRUED INCOME	-		2,600	
CREDITORS				
Amounts falling due within one year	(16,653)		(36,649)	
NET CURRENT ASSETS		21,941		57,740
TOTAL ASSETS LESS CURRENT LIABILITIES		21,941		59,206
CREDITORS				
Amounts falling due after more than one year		-		(6,116)
ACCRUALS AND DEFERRED INCOME		(840)		(240)
NET ASSETS		21,101		52,850
CAPITAL AND RESERVES		21,101		52,850

NOTES TO THE FINANCIAL STATEMENTS

1. STATUTORY INFORMATION

Gemstar Technologies Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC464708

Registered office: Ormidale
Brodict
Isle of Arran
KA27 8BY

The presentation currency of the financial statements is the Pound Sterling (£).

2. GOING CONCERN

The accounts are not prepared on a going concern basis. The company ceased trading on 30 November 2025, and the directors have therefore concluded that the going concern basis of accounting is no longer appropriate. As a result, the financial statements have been prepared on a break-up basis.

3. AVERAGE NUMBER OF EMPLOYEES INCLUDING DIRECTORS

The average number of employees during the year was 3 (2024 - 3) .

**Balance Sheet - continued
30 November 2025**

NOTES TO THE FINANCIAL STATEMENTS

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Included within creditors falling due within one year is £6,862 (2024: £991) owed to the directors of the company, these loans are unsecured, interest free and repayable on demand.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 21 April 2026 and were signed on its behalf by:

J P B Gilmore - Director

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.