REGISTERED NUMBER: SC683321 (Scotland)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

RISING SKY LIMITED

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For The Year Ended 31 December 2025

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RISING SKY LIMITED

COMPANY INFORMATION
For The Year Ended 31 December 2025

DIRECTOR:	P Grey
REGISTERED OFFICE:	Weem House Manse Brae Lochgilphead Argyll PA31 8QZ
REGISTERED NUMBER:	SC683321 (Scotland)
ACCOUNTANTS:	R A Clement Associates 5 Argyll Square OBAN Argyll PA34 4AZ

BALANCE SHEET
31 December 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		**561**		748
CURRENT ASSETS					
Cash at bank		**20,559**		18,838	
CREDITORS					
Amounts falling due within one year	5	**18,346**		15,098	
NET CURRENT ASSETS			**2,213**		3,740
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,774**		4,488
PROVISIONS FOR LIABILITIES			**107**		142
NET ASSETS			**2,667**		4,346
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**2,666**		4,345
SHAREHOLDERS' FUNDS			**2,667**		4,346

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 8 June 2026 and were signed by:

P Grey - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2025

1. STATUTORY INFORMATION

Rising Sky Limited 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 25% on reducing balance

Taxation
Taxation for the year 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 year 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 year was 1 (2024 - 1) .

continued...

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	**2,826**
DEPRECIATION	
At 1 January 2025	**2,078**
Charge for year	**187**
At 31 December 2025	**2,265**
NET BOOK VALUE	
At 31 December 2025	**561**
At 31 December 2024	748

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Taxation and social security	**17,298**	14,173
Other creditors	**1,048**	925
	18,346	15,098

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.