

**RIVER TO SEA SCOTLAND LIMITED
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 23 OCTOBER 2023 TO 31 MARCH 2025**

RIVER TO SEA SCOTLAND LIMITED
UNAUDITED ACCOUNTS
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RIVER TO SEA SCOTLAND LIMITED
COMPANY INFORMATION
FOR THE PERIOD FROM 23 OCTOBER 2023 TO 31 MARCH 2025

Directors	Max Stewart Quinn Laura Fiona Swanson
Secretary	Laura Fiona Swanson
Company Number	SC786708 (Scotland)
Registered Office	127 Hyndford Road Lanark Lanarkshire ML11 9AU Scotland
Accountants	Sarah Kennedy Nevis Accountancy Services Limited Office 6, An Drochaid, Claggan Road Claggan, Fort William Inverness-shire PH33 6PH

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
RIVER TO SEA SCOTLAND LIMITED
FOR THE PERIOD FROM 23 OCTOBER 2023 TO 31 MARCH 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of River To Sea Scotland Limited for the period from 23 October 2023 to 31 March 2025 as set out on pages 5 - 7 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Directors of River To Sea Scotland Limited, as a body, in accordance with the terms of our engagement letter dated 9 May 2024. Our work has been undertaken solely to prepare for your approval the accounts of River To Sea Scotland Limited and state those matters that we have agreed to state to the Board of Directors of River To Sea Scotland Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than River To Sea Scotland Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that River To Sea Scotland Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of River To Sea Scotland Limited. You consider that River To Sea Scotland Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of River To Sea Scotland Limited. 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 accounts.

Sarah Kennedy
Chartered Certified Accountants

Nevis Accountancy Services Limited
Office 6, An Drochaid, Claggan Road
Claggan, Fort William
Inverness-shire
PH33 6PH

18 November 2025

RIVER TO SEA SCOTLAND LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Notes	2025 £
Fixed assets		
Intangible assets	<u>4</u>	32,667
Tangible assets	5	43,953
		<u>76,620</u>
Current assets		
Debtors	<u>6</u>	1,152
Cash at bank and in hand		14,778
		<u>15,930</u>
Creditors: amounts falling due within one year	7	(96,316)
Net current liabilities		<u>(80,386)</u>
Net liabilities		<u>(3,766)</u>
Capital and reserves		
Called up share capital	<u>8</u>	2
Profit and loss account		(3,768)
Shareholders' funds		<u>(3,766)</u>

For the period ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 18 November 2025 and were signed on its behalf by

Max Stewart Quinn
Director

Company Registration No. SC786708

RIVER TO SEA SCOTLAND LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 23 OCTOBER 2023 TO 31 MARCH 2025

1 Statutory information

River To Sea Scotland Limited is a private company, limited by shares, registered in Scotland, registration number SC786708. The registered office is 127 Hyndford Road, Lanark, Lanarkshire, ML11 9AU, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% straight line
Motor vehicles	25% straight line

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation. The cost is amortised over 15 years so at a rate of 6.7%.

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 23 October 2023	-
Additions	35,000
At 31 March 2025	35,000
Amortisation	
At 23 October 2023	-
Charge for the period	2,333
At 31 March 2025	2,333
Net book value	
At 31 March 2025	32,667

RIVER TO SEA SCOTLAND LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 23 OCTOBER 2023 TO 31 MARCH 2025

5 Tangible fixed assets	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 23 October 2023	-	-	-
Additions	22,199	34,925	57,124
At 31 March 2025	22,199	34,925	57,124
Depreciation			
Charge for the period	4,440	8,731	13,171
At 31 March 2025	4,440	8,731	13,171
Net book value			
At 31 March 2025	17,759	26,194	43,953
6 Debtors			2025
			£
Amounts falling due within one year			
Accrued income and prepayments			1,152
7 Creditors: amounts falling due within one year			2025
			£
Other creditors			94,251
Accruals			1,425
Deferred income			640
			96,316
8 Share capital			2025
			£
Allotted, called up and fully paid:			
2 Ordinary shares of £1 each			2
9 Average number of employees			
During the period the average number of employees was 2.			

