

**RIVER TO SEA SCOTLAND LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026**

RIVER TO SEA SCOTLAND LIMITED
UNAUDITED ACCOUNTS
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RIVER TO SEA SCOTLAND LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

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 YEAR ENDED 31 MARCH 2026**

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 year ended 31 March 2026 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 year.

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

22 September 2026

RIVER TO SEA SCOTLAND LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Fixed assets			
Intangible assets	<u>4</u>	30,334	32,667
Tangible assets	<u>5</u>	26,062	43,953
		<u>56,396</u>	<u>76,620</u>
Current assets			
Debtors	<u>6</u>	3,220	1,152
Cash at bank and in hand		11,016	14,778
		<u>14,236</u>	<u>15,930</u>
Creditors: amounts falling due within one year	<u>7</u>	(81,900)	(96,316)
Net current liabilities		<u>(67,664)</u>	<u>(80,386)</u>
Net liabilities		<u>(11,268)</u>	<u>(3,766)</u>
Capital and reserves			
Called up share capital	<u>8</u>	2	2
Profit and loss account		(11,270)	(3,768)
Shareholders' funds		<u>(11,268)</u>	<u>(3,766)</u>

For the year ending 31 March 2026 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 17 September 2026 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 YEAR ENDED 31 MARCH 2026

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 remained unchanged from the previous year, and also 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 1 April 2025	35,000
At 31 March 2026	35,000
Amortisation	
At 1 April 2025	2,333
Charge for the year	2,333
At 31 March 2026	4,666
Net book value	
At 31 March 2026	30,334
At 31 March 2025	32,667

RIVER TO SEA SCOTLAND LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

5 Tangible fixed assets	Land & buildings	Plant & machinery	Motor vehicles	Fixtures & fittings	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 April 2025	-	22,199	34,925	-	57,124
Additions	399	326	-	170	895
Disposals	-	-	(10,950)	-	(10,950)
At 31 March 2026	399	22,525	23,975	170	47,069
Depreciation					
At 1 April 2025	-	4,440	8,731	-	13,171
Charge for the year	40	4,506	8,731	34	13,311
On disposals	-	-	(5,475)	-	(5,475)
At 31 March 2026	40	8,946	11,987	34	21,007
Net book value					
At 31 March 2026	359	13,579	11,988	136	26,062
At 31 March 2025	-	17,759	26,194	-	43,953

6 Debtors	2026	2025
	£	£
Amounts falling due within one year		
Accrued income and prepayments	3,220	1,152

7 Creditors: amounts falling due within one year	2026	2025
	£	£
Trade creditors	1,386	-
Taxes and social security	(649)	-
Other creditors	79,298	94,251
Accruals	1,865	1,425
Deferred income	-	640
	81,900	96,316

8 Share capital	2026	2025
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

9 Average number of employees

During the year the average number of employees was 2 (2025: 2).

