

**QUAY INDUSTRIAL PROPERTIES LIMITED
REVISED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Quay Industrial Properties Limited

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Quay Industrial Properties Limited
Balance Sheet
As At 31 March 2026

Registered number: 00216708

		2026		2025	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		-		405
Investment Properties	6		658,454		634,235
			658,454		634,640
CURRENT ASSETS					
Debtors	7	155		152	
Cash at bank and in hand		1,206		22,863	
			1,361		23,015
Creditors: Amounts Falling Due Within One Year					
	8	(1,650)		(810)	
NET CURRENT ASSETS (LIABILITIES)			(289)		22,205
TOTAL ASSETS LESS CURRENT LIABILITIES					
			658,165		656,845
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(109,972)		(115,848)
NET ASSETS			548,193		540,997
CAPITAL AND RESERVES					
Called up share capital	9	15,000		10,000	
Share premium account		65,000		45,000	
Profit and Loss Account		468,193		485,997	
SHAREHOLDERS' FUNDS			548,193		540,997

Quay Industrial Properties Limited
Balance Sheet (continued)
As At 31 March 2026

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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr M Strevens

Director

20/05/2026

The notes on pages 3 to 4 form part of these financial statements.

Quay Industrial Properties Limited

Notes to the Financial Statements

For The Year Ended 31 March 2026

1. Revision by Replacement

The financial statements for the year ended 31 March 2026 have been revised.

These financial statements:

- replace the original financial statements;
- are now the statutory financial statements;
- have been prepared as at the date of the original financial statements, and not as at the date of the revision and accordingly do not deal with events between those dates.

The previously filed report did not comply with Companies Act 2006.

There have been amendments that have impacted both the balance sheet and profit and loss account.

2. General Information

Quay Industrial Properties Limited is a private company, limited by shares, incorporated in England & Wales, registered number 00216708. The registered office is 1-2 Rhodium Point Hawkinge Business Park, Spindle Close, Hawkinge, Folkestone, Kent, CT18 7TQ.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

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

3.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% reducing balance
--------------------	----------------------

3.3. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

3.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

Quay Industrial Properties Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

4. Average Number of Employees

Average number of employees, including directors, during the year was: 3 (2025: 3)

5. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 April 2025	2,035
Disposals	(2,035)
As at 31 March 2026	-
Depreciation	
As at 1 April 2025	1,630
Provided during the period	101
Disposals	(1,731)
As at 31 March 2026	-
Net Book Value	
As at 31 March 2026	-
As at 1 April 2025	405

6. Investment Property

	2026
	£
Fair Value	
As at 1 April 2025	634,235
Additions	24,219
As at 31 March 2026	658,454

7. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	155	152

8. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Other creditors	1,650	810

9. Share Capital

	2026	2025
	£	£
Allotted, Called up and fully paid	15,000	10,000

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.