Company registration number: 10140887

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2026

# VIKING SELF STORAGE NORWICH LIMITED

MENZIES

# VIKING SELF STORAGE NORWICH LIMITED

## COMPANY INFORMATION

| | |
|---|---|
| **Directors** | M C J Holme<br>J Holme |
| **Registered number** | 10140887 |
| **Registered office** | Richmond House<br>Walkern Road<br>Stevenage<br>SG1 3QP |
| **Accountants** | Menzies LLP<br>Chartered Accountants<br>Richmond House<br>Walkern Road<br>Stevenage<br>Hertfordshire<br>SG1 3QP |

# VIKING SELF STORAGE NORWICH LIMITED

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# VIKING SELF STORAGE NORWICH LIMITED

REGISTERED NUMBER:10140887

## STATEMENT OF FINANCIAL POSITION
## AS AT 31 MARCH 2026

| | Note | | 2026<br>£ | | *2025*<br>*£* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 4 | | **2,354,129** | | *2,471,934* |
| | | | **2,354,129** | | *2,471,934* |
| **Current assets** | | | | | |
| Stocks | | **6,187** | | *6,941* | |
| Debtors due within 1 year | 5 | **375,700** | | *232,633* | |
| Cash at bank and in hand | | **466,396** | | *439,222* | |
| | | **848,283** | | *678,796* | |
| Creditors: amounts falling due within one year | 6 | **(820,316)** | | *(670,590)* | |
| **Net current assets** | | | **27,967** | | *8,206* |
| **Total assets less current liabilities** | | | **2,382,096** | | *2,480,140* |
| Creditors: amounts falling due after more than one year | 7 | | **(1,609,599)** | | *(1,797,457)* |
| **Provisions for liabilities** | | | | | |
| Deferred tax | | **(41,678)** | | *(62,490)* | |
| | | | **(41,678)** | | *(62,490)* |
| **Net assets** | | | **730,819** | | *620,193* |
| **Capital and reserves** | | | | | |
| Called up share capital | | | **100** | | *100* |
| Profit and loss account | | | **730,719** | | *620,093* |
| | | | **730,819** | | *620,193* |

## STATEMENT OF FINANCIAL POSITION (CONTINUED)
## AS AT 31 MARCH 2026

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 12 October 2026.

.....
**M C J Holme**
Director

The notes on pages 3 to 7 form part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2026

## 1. General information

Viking Self Storage Norwich Limited is a private company, limited by shares, registered in England and Wales. The address of the registered office is given in the Company Information page of these financial statements. The company's place of business is Viking Business Centre, 5 Turnpike Cl, Norwich, NR6 5BD.

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

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

### 2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is generated when goods have been delivered and services supplied to customers such that risks and rewards of ownership have transferred to them and measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

### 2.3 Pensions

**Defined contribution pension plan**

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the company in independently administered funds.

**2. Accounting policies (continued)**

### 2.4 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

### 2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | | | |
|---|---|---|---|
| Freehold property | - | 10% | straight line |
| Land | - | | not depreciated |
| Plant and machinery | - | 25% | straight line |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2. Accounting policies (continued)**

**2.6 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.7 Financial instruments**

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

**Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

**2.8 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognisec when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 4 *(2025 - 4)*.

**4. Tangible fixed assets**

| | Freehold property | Plant and machinery | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost or valuation** | | | |
| At 1 April 2025 | **2,443,254** | **832,506** | **3,275,760** |
| At 31 March 2026 | **2,443,254** | **832,506** | **3,275,760** |
| **Depreciation** | | | |
| At 1 April 2025 | **248,840** | **554,986** | **803,826** |
| Charge for the year | **35,919** | **81,886** | **117,805** |
| At 31 March 2026 | **284,759** | **636,872** | **921,631** |
| **Net book value** | | | |
| At 31 March 2026 | **2,158,495** | **195,634** | **2,354,129** |
| ***At 31 March 2025*** | *2,194,414* | *277,520* | *2,471,934* |

**5. Debtors**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | **32,408** | *25,754* |
| Amounts owed by connected companies | **200,000** | *200,000* |
| Other debtors | **132** | *186* |
| Prepayments and accrued income | **143,160** | *6,693* |
| | **375,700** | *232,633* |

## 6. Creditors: Amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | **139,282** | *3,524* |
| Amounts owed to connected companies | **517,080** | *495,045* |
| Corporation tax | **35,179** | *51,506* |
| Other taxation and social security | **35,431** | *32,177* |
| Other creditors | **6,785** | *7,477* |
| Accruals and deferred income | **86,559** | *80,861* |
| | **820,316** | *670,590* |

## 7. Creditors: Amounts falling due after more than one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other creditors | **1,609,599** | *1,797,457* |
| | **1,609,599** | *1,797,457* |

## 8. Related party transactions

At the reporting date the company owed £1,609,599 (2025: £1,797,457) to the director. The balance can be found within creditors due within more than one year and no interest is being charged on this loan.

At the reporting date the company owed £517,080 (2025: £495,045) to companies under common control. The balance can be found within creditors due within one year and no interest is being charged on this loan.

At the reporting date the company was owed £200,000 (2025: £200,000) from companies under common control. The balance can be found within debtors and no interest is being charged on this balance.

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