REGISTERED NUMBER: SC190454 (Scotland)

Unaudited Financial Statements for the Year Ended 31 December 2021

for

Edinburgh Quay Limited

Contents of the Financial Statements for the Year Ended 31 December 2021

Edinburgh Quay Limited

Company Information
for the Year Ended 31 December 2021

DIRECTORS:	R J Millar A Sutherland Mrs C A Topley
REGISTERED OFFICE:	201 West George Street Glasgow G2 2LW
REGISTERED NUMBER:	SC190454 (Scotland)
ACCOUNTANTS:	J S Accounting Services Limited 13-15 Morningside Drive EDINBURGH EH10 5LZ

Edinburgh Quay Limited (Registered number: SC190454)

Balance Sheet
31 December 2021

	Notes	31.12.21 £	£	31.12.20 £	£
FIXED ASSETS					
Investments	4		2		2
CURRENT ASSETS					
Debtors	5	500		410	
Cash at bank		4,074		3,754	
		4,574		4,164	
CREDITORS					
Amounts falling due within one year	6	3,000		3,000	
NET CURRENT ASSETS			1,574		1,164
TOTAL ASSETS LESS CURRENT LIABILITIES			1,576		1,166
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			1,476		1,066
			1,576		1,166

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors and authorised for issue on 1 September 2022 and were signed on its behalf by:

A Sutherland - Director

Mrs C A Topley - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Edinburgh Quay 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.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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 NIL (2020 - NIL).

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2021 and 31 December 2021	2
NET BOOK VALUE	
At 31 December 2021	2
At 31 December 2020	2

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	500	410

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	3,000	-
Other creditors	-	3,000
	3,000	3,000

7. ULTIMATE CONTROLLING PARTY

As at 31 December 2021, the company was a joint venture between Miller Developments Holdings Limited, a company incorporated and domiciled in the UK, and Scottish Canals, the operating name of British Waterways Board, a stand alone public body responsible for managing and maintaining the inland waterways across Scotland.

At 31 December 2021 Miller Developments Holdings Limited ultimate parent was A & D Corporate Holdings LLP, a limited liability partnership incorporated and domiciled in the UK. There is no ultimate controlling party.