Registered number: 03725310

ELCO BRICKWORK LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Elco Brickwork Limited
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Elco Brickwork Limited
Balance Sheet
As At 31 March 2026

Registered number: 03725310

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible Assets	**4**		679		403
			679		403
CURRENT ASSETS					
Debtors	**5**	61		1,193	
Cash at bank and in hand		95,549		114,164	
		95,610		115,357	
Creditors: Amounts Falling Due Within One Year	**6**	(9,619)		(20,363)	
NET CURRENT ASSETS (LIABILITIES)			85,991		94,994
TOTAL ASSETS LESS CURRENT LIABILITIES			86,670		95,397
NET ASSETS			86,670		95,397
CAPITAL AND RESERVES					
Called up share capital			2		2
Profit and Loss Account			86,668		95,395
SHAREHOLDERS' FUNDS			86,670		95,397

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

M Lance

Director
23rd October 2026

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Elco Brickwork Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03725310 . The registered office is 170b Harefield Road, Uxbridge, Middlesex, UB8 1PP.

2. Accounting Policies

2.1. 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.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of rebates, discounts and value added tax and other taxes.

2.3. 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:

Plant & Machinery	25% on cost
Fixtures & Fittings	25% on cost
Computer Equipment	33% on cost

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. 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.

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2.5. **Taxation - continued**

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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2025: 2)

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2025	16,429	1,280	17,709
Additions	-	707	707
As at 31 March 2026	16,429	1,987	18,416
Depreciation			
As at 1 April 2025	16,428	878	17,306
Provided during the period	-	431	431
As at 31 March 2026	16,428	1,309	17,737
Net Book Value			
As at 31 March 2026	1	678	679
As at 1 April 2025	1	402	403

5. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	61	1,193

6. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Other creditors	2,643	4,145
Taxation and social security	6,976	16,218
	9,619	20,363

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.