ECG JOINERY LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

ECG Joinery Limited
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Chartered Accountants' report to the directors on the preparation of the unaudited statutory accounts of ECG Joinery Limited For The Year Ended 31 August 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ECG Joinery Limited For The Year Ended 31 August 2025 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the directors of ECG Joinery Limited , as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of ECG Joinery Limited and state those matters that we have agreed to state to the directors of ECG Joinery Limited , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ECG Joinery Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that ECG Joinery 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 profit or loss of ECG Joinery Limited . You consider that ECG Joinery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of ECG Joinery 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 financial statements.

10 March 2026

Cooper Adams Ltd
Chartered Accountants
12 Payton Street
Stratford upon Avon
Warwickshire
CV37 6UA

ECG Joinery Limited
Statement of Financial Position
As At 31 August 2025

Registered number: SC383821

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	**4**		37,160		46,451
			37,160		46,451
CURRENT ASSETS					
Stocks		25,000		25,000	
Debtors		59,066		72,208	
Cash at bank and in hand		44,380		95,249	
		128,446		192,457	
Creditors: Amounts Falling Due Within One Year		(161,915)		(180,955)	
NET CURRENT ASSETS (LIABILITIES)			(33,469)		11,502
TOTAL ASSETS LESS CURRENT LIABILITIES			3,691		57,953
Creditors: Amounts Falling Due After More Than One Year			(2,500)		(12,500)
NET ASSETS			1,191		45,453
CAPITAL AND RESERVES					
Called up share capital	**5**		926		926
Income Statement			265		44,527
SHAREHOLDERS' FUNDS			1,191		45,453

For the year ending 31 August 2025 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 Income Statement.

On behalf of the board

Mrs Lorraine Graham

Director
10 March 2026

The notes on pages 4 to 5 form part of these financial statements.

1. General Information

ECG Joinery Limited is a private company, limited by shares, incorporated in Scotland, registered number SC383821 . The registered office is Unit 5a Carron Place, Edinburgh, EH6 7RE.

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.

The company is showing net liabilities as at 31 August 2025. The directors have confirmed that they will continue to support the company financially, to allow it to continue its operations. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

2.2. Turnover

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

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	20% Reducing balance
Motor vehicles	20% Reducing balance

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. Financial Instruments

The company's financial instruments comprise basic financial assets and liabilities, including cash at bank, debtor balances and creditor balances. These are initially recognised at transaction price and subsequently measured at amortised cost. The company does not hold or issue any complex financial instruments.

2.6. Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the income statement 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.

2.7. Government Grant

Government grants are recognised in the income statement in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income statement. Grants towards general activities of the entity over a specific period are recognised in the income statement over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income statement over the useful life of the asset concerned.

All grants in the income statement are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 12 (2024: 10)

4. Tangible assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost			
As at 1 September 2024	64,137	66,370	130,507
As at 31 August 2025	64,137	66,370	130,507
Depreciation			
As at 1 September 2024	49,975	34,081	84,056
Provided during the period	2,833	6,458	9,291
As at 31 August 2025	52,808	40,539	93,347
Net Book Value			
As at 31 August 2025	11,329	25,831	37,160
As at 1 September 2024	14,162	32,289	46,451

5. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	926	926

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.