

Unaudited Financial Statements
for the Year Ended 31 December 2025
for
Brocol Engineers Supplies Limited

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for the Year Ended 31 December 2025**

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Brocol Engineers Supplies Limited

**Company Information
for the Year Ended 31 December 2025**

DIRECTORS:

J Frost
M M Frost

REGISTERED OFFICE:

58 Hotchkiss Way
Binley Industrial Estate
Coventry
CV3 2RL

REGISTERED NUMBER:

01273688 (England and Wales)

ACCOUNTANTS:

Leigh Christou Ltd
Chartered Certified Accountants
Leofric House
Binley Road
Coventry
CV3 1JN

Brocol Engineers Supplies Limited (Registered number: 01273688)

**Balance Sheet
31 December 2025**

| | Notes | 31.12.25 £ | £ | 31.12.24 £ | £ |
|--|-------|-----------------------|------------------------|----------------|-----------------|
| FIXED ASSETS | | | | | |
| Intangible assets | 4 | | 163 | | 172 |
| Tangible assets | 5 | | <u>46,139</u> | | <u>57,720</u> |
| | | | 46,302 | | 57,892 |
| CURRENT ASSETS | | | | | |
| Stocks | | 27,105 | | 20,000 | |
| Debtors | 6 | 182,582 | | 194,474 | |
| Cash at bank and in hand | | <u>77,642</u> | | <u>68,277</u> | |
| | | 287,329 | | 282,751 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | <u>105,089</u> | | <u>92,040</u> | |
| NET CURRENT ASSETS | | | <u>182,240</u> | | <u>190,711</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 228,542 | | 248,603 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 8 | | (6,947) | | (24,932) |
| PROVISIONS FOR LIABILITIES | | | <u>(11,635)</u> | | <u>(14,430)</u> |
| NET ASSETS | | | <u>209,960</u> | | <u>209,241</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 50 | | 50 |
| Retained earnings | | | <u>209,910</u> | | <u>209,191</u> |
| | | | <u>209,960</u> | | <u>209,241</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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.

Brocol Engineers Supplies Limited (Registered number: 01273688)

Balance Sheet - continued
31 December 2025

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 February 2026 and were signed on its behalf by:

J Frost - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2025**

1. STATUTORY INFORMATION

Brocol Engineers Supplies Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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

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.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised on a 5% reducing balance method over its estimated useful life.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

| | |
|-----------------------|------------------------------|
| Short leasehold | - Straight line over 3 years |
| Plant and machinery | - 10% on reducing balance |
| Fixtures and fittings | - 10% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 33% on cost |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

2. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2024 - 4) .

4. INTANGIBLE FIXED ASSETS

| | Goodwill |
|-----------------------|-----------------|
| | £ |
| COST | |
| At 1 January 2025 | |
| and 31 December 2025 | <u>8,915</u> |
| AMORTISATION | |
| At 1 January 2025 | 8,743 |
| Amortisation for year | <u>9</u> |
| At 31 December 2025 | <u>8,752</u> |
| NET BOOK VALUE | |
| At 31 December 2025 | <u>163</u> |
| At 31 December 2024 | <u>172</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. TANGIBLE FIXED ASSETS

| | Short leasehold £ | Plant and machinery £ | Fixtures and fittings £ |
|-----------------------|---------------------------------|-------------------------------------|----------------------------------|
| COST | | | |
| At 1 January 2025 | 1,003 | 15,893 | 10,065 |
| Additions | - | - | - |
| At 31 December 2025 | <u>1,003</u> | <u>15,893</u> | <u>10,065</u> |
| DEPRECIATION | | | |
| At 1 January 2025 | 1,003 | 14,888 | 8,631 |
| Charge for year | - | 101 | 144 |
| At 31 December 2025 | <u>1,003</u> | <u>14,989</u> | <u>8,775</u> |
| NET BOOK VALUE | | | |
| At 31 December 2025 | <u>-</u> | <u>904</u> | <u>1,290</u> |
| At 31 December 2024 | <u>-</u> | <u>1,005</u> | <u>1,434</u> |
| | Motor vehicles £ | Computer equipment £ | Totals £ |
| COST | | | |
| At 1 January 2025 | 113,642 | 18,123 | 158,726 |
| Additions | - | 3,857 | 3,857 |
| At 31 December 2025 | <u>113,642</u> | <u>21,980</u> | <u>162,583</u> |
| DEPRECIATION | | | |
| At 1 January 2025 | 60,883 | 15,601 | 101,006 |
| Charge for year | 13,190 | 2,003 | 15,438 |
| At 31 December 2025 | <u>74,073</u> | <u>17,604</u> | <u>116,444</u> |
| NET BOOK VALUE | | | |
| At 31 December 2025 | <u>39,569</u> | <u>4,376</u> | <u>46,139</u> |
| At 31 December 2024 | <u>52,759</u> | <u>2,522</u> | <u>57,720</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

| | | Motor vehicles £ |
|---|-----------------|---------------------------------|
| COST | | |
| At 1 January 2025 and 31 December 2025 | | <u>77,589</u> |
| DEPRECIATION | | |
| At 1 January 2025 | | 39,957 |
| Charge for year | | <u>9,408</u> |
| At 31 December 2025 | | <u>49,365</u> |
| NET BOOK VALUE | | |
| At 31 December 2025 | | <u>28,224</u> |
| At 31 December 2024 | | <u>37,632</u> |
| | | |
| 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31.12.25 | 31.12.24 |
| | £ | £ |
| Trade debtors | 73,674 | 89,970 |
| Amounts owed by group undertakings | 103,814 | 99,311 |
| Other debtors | <u>5,094</u> | <u>5,193</u> |
| | <u>182,582</u> | <u>194,474</u> |
| | | |
| 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31.12.25 | 31.12.24 |
| | £ | £ |
| Bank loans and overdrafts | 5,003 | 10,909 |
| Hire purchase contracts | 13,394 | 14,160 |
| Trade creditors | 45,842 | 16,713 |
| Taxation and social security | 35,908 | 45,514 |
| Other creditors | <u>4,942</u> | <u>4,744</u> |
| | <u>105,089</u> | <u>92,040</u> |
| | | |
| 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | | |
| | 31.12.25 | 31.12.24 |
| | £ | £ |
| Bank loans | - | 4,093 |
| Hire purchase contracts | <u>6,947</u> | <u>20,839</u> |
| | <u>6,947</u> | <u>24,932</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

9. SECURED DEBTS

The following secured debts are included within creditors:

| | 31.12.25 | 31.12.24 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Hire purchase contracts | <u>20,341</u> | <u>34,999</u> |

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2025 and 31 December 2024:

| | 31.12.25 | 31.12.24 |
|--------------------------------------|----------|----------|
| | £ | £ |
| J Frost | | |
| Balance outstanding at start of year | - | (261) |
| Amounts advanced | - | 261 |
| Amounts repaid | - | - |
| Amounts written off | - | - |
| Amounts waived | - | - |
| Balance outstanding at end of year | <u>-</u> | <u>-</u> |

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr & Mrs Frost by virtue of their 100% shareholding in the parent company JMS Holdings Limited.

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.