

REGISTERED NUMBER: 04722607 (England and Wales)

MARTIN DILLON CIVIL ENGINEERING LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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FOR THE YEAR ENDED 30 JUNE 2024

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DIRECTOR: M Dillon

REGISTERED OFFICE: 8 Brassington Road
Stockport
SK4 3PN

REGISTERED NUMBER: 04722607 (England and Wales)

ACCOUNTANTS: Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

BALANCE SHEET
30 JUNE 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	4		74,699		83,030
CURRENT ASSETS					
Stocks		13,000		9,130	
Debtors	5	19,488		17,460	
Cash at bank		<u>199,360</u>		<u>157,809</u>	
		231,848		184,399	
CREDITORS					
Amounts falling due within one year	6	<u>19,618</u>		<u>10,524</u>	
NET CURRENT ASSETS			<u>212,230</u>		<u>173,875</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			286,929		256,905
PROVISIONS FOR LIABILITIES			<u>18,675</u>		<u>20,758</u>
NET ASSETS			<u>268,254</u>		<u>236,147</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Retained earnings			<u>268,253</u>		<u>236,146</u>
SHAREHOLDERS' FUNDS			<u>268,254</u>		<u>236,147</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

BALANCE SHEET - continued
30 JUNE 2024

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 director and authorised for issue on 19 March 2025 and were signed by:

M Dillon - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. STATUTORY INFORMATION

Martin Dillon Civil Engineering Ltd 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.

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.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

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 items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2023 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 July 2023	123,045	2,645	84,117	209,807
Additions	28,000	-	-	28,000
Disposals	(8,100)	-	(19,000)	(27,100)
At 30 June 2024	<u>142,945</u>	<u>2,645</u>	<u>65,117</u>	<u>210,707</u>
DEPRECIATION				
At 1 July 2023	80,951	2,230	43,596	126,777
Charge for year	16,670	103	8,125	24,898
Eliminated on disposal	(4,683)	-	(10,984)	(15,667)
At 30 June 2024	<u>92,938</u>	<u>2,333</u>	<u>40,737</u>	<u>136,008</u>
NET BOOK VALUE				
At 30 June 2024	<u>50,007</u>	<u>312</u>	<u>24,380</u>	<u>74,699</u>
At 30 June 2023	<u>42,094</u>	<u>415</u>	<u>40,521</u>	<u>83,030</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	13,254	11,980
VAT	-	760
Prepayments	6,234	4,720
	<u>19,488</u>	<u>17,460</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Tax	13,503	7,049
Social security and other taxes	970	930
VAT	2,598	-
Accrued expenses	<u>2,547</u>	<u>2,545</u>
	<u>19,618</u>	<u>10,524</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024	2023
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is M Dillon.

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.