

REGISTERED NUMBER: 04722607 (England and Wales)

MARTIN DILLON CIVIL ENGINEERING LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

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 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		90,790		74,699
CURRENT ASSETS					
Stocks		2,911		13,000	
Debtors	5	26,361		19,488	
Cash at bank		<u>301,118</u>		<u>199,360</u>	
		330,390		231,848	
CREDITORS					
Amounts falling due within one year	6	<u>37,527</u>		<u>19,618</u>	
NET CURRENT ASSETS			<u>292,863</u>		<u>212,230</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			383,653		286,929
PROVISIONS FOR LIABILITIES			<u>22,697</u>		<u>18,675</u>
NET ASSETS			<u><u>360,956</u></u>		<u><u>268,254</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Retained earnings			<u>360,955</u>		<u>268,253</u>
SHAREHOLDERS' FUNDS			<u><u>360,956</u></u>		<u><u>268,254</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

BALANCE SHEET - continued
30 JUNE 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 director and authorised for issue on 27 March 2026 and were signed by:

M Dillon - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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 2025

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 (2024 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 July 2024	142,945	2,645	65,117	210,707
Additions	72,300	-	9,085	81,385
Disposals	(76,000)	-	(4,800)	(80,800)
At 30 June 2025	<u>139,245</u>	<u>2,645</u>	<u>69,402</u>	<u>211,292</u>
DEPRECIATION				
At 1 July 2024	92,938	2,333	40,737	136,008
Charge for year	22,032	78	8,153	30,263
Eliminated on disposal	(41,823)	-	(3,946)	(45,769)
At 30 June 2025	<u>73,147</u>	<u>2,411</u>	<u>44,944</u>	<u>120,502</u>
NET BOOK VALUE				
At 30 June 2025	<u>66,098</u>	<u>234</u>	<u>24,458</u>	<u>90,790</u>
At 30 June 2024	<u>50,007</u>	<u>312</u>	<u>24,380</u>	<u>74,699</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	20,156	13,254
Prepayments	<u>6,205</u>	<u>6,234</u>
	<u>26,361</u>	<u>19,488</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Tax	28,693	13,503
Social security and other taxes	736	970
VAT	2,275	2,598
Accrued expenses	5,823	2,547
	<u>37,527</u>	<u>19,618</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2025	2024
Number:	Class:	Nominal value:	£	£
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.