

**MARTIN & SONS MONUMENTAL MASONS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

TS Partners Ltd
4-5 Russell Court
Palace Street
Plymouth
PL1 2AS

Martin & Sons Monumental Masons Limited
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Martin & Sons Monumental Masons Limited
Balance Sheet
As At 30 April 2025

Registered number: 08029607

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		46,365		45,907
			<u>46,365</u>		<u>45,907</u>
CURRENT ASSETS					
Stocks	6	48,631		48,631	
Debtors	7	405,259		258,708	
Cash at bank and in hand		17,307		60,466	
		<u>471,197</u>		<u>367,805</u>	
Creditors: Amounts Falling Due Within One Year	8	(263,294)		(159,422)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			207,903		208,383
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>254,268</u>		<u>254,290</u>
Creditors: Amounts Falling Due After More Than One Year	9		(4,333)		(8,666)
			<u></u>		<u></u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(6,818)		(6,818)
			<u></u>		<u></u>
NET ASSETS			<u>243,117</u>		<u>238,806</u>
CAPITAL AND RESERVES					
Called up share capital	10		1		1
Profit and Loss Account			243,116		238,805
			<u></u>		<u></u>
SHAREHOLDERS' FUNDS			<u>243,117</u>		<u>238,806</u>

Martin & Sons Monumental Masons Limited
Balance Sheet (continued)
As At 30 April 2025

For the year ending 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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

Mr Robert Martin

Director

30/01/2026

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

Martin & Sons Monumental Masons Limited
Notes to the Financial Statements
For The Year Ended 30 April 2025

1. General Information

Martin & Sons Monumental Masons Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08029607. The registered office is 103-107 Efford Road, Plymouth, Devon, PL3 6NG.

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 discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the profit and loss account over its estimated economic life of years.

2.4. 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:

Freehold	over 50 years
Leasehold	No depreciation
Plant & Machinery	15% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

2.5. 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.

Martin & Sons Monumental Masons Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

2.6. 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.

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: 6 (2024:)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 May 2024	42,500
As at 30 April 2025	42,500
Amortisation	
As at 1 May 2024	42,500
As at 30 April 2025	42,500
Net Book Value	
As at 30 April 2025	-
As at 1 May 2024	-

5. Tangible Assets

	Land & Property	Plant & Machinery	Motor Vehicles	Total
	Freehold			
	£	£	£	£
Cost				
As at 1 May 2024	7,925	86,246	81,270	175,441
Additions	-	458	-	458
As at 30 April 2025	7,925	86,704	81,270	175,899

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Martin & Sons Monumental Masons Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

Depreciation

As at 1 May 2024	-	71,203	58,331	129,534
As at 30 April 2025	-	71,203	58,331	129,534

Net Book Value

As at 30 April 2025	7,925	15,501	22,939	46,365
As at 1 May 2024	7,925	15,043	22,939	45,907

6. Stocks

	2025	2024
	£	£
Stocks	48,631	48,631

7. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	78,507	59,355
Other debtors	110,436	199,353
	188,943	258,708
Due after more than one year		
Amounts owed by group undertakings	216,316	-
	405,259	258,708

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	14,473	22,257
Other creditors	210,693	81,153
Taxation and social security	38,128	56,012
	263,294	159,422

9. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	4,333	8,666

10. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1	1

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.