

Registered number: 08078779

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**9M Construction Limited**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2024**

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**Prepared By:**

Berry Kearsley Stockwell Ltd  
Accountants  
Sterling House  
31-32 High Street  
Wellingborough  
Northants  
NN8 4HL

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2024**

**DIRECTORS**

Mr J R Moriarty

Mrs L V Moriarty

Mr A W Moriarty

**REGISTERED OFFICE**

The Threshing Barn, Heyford Mill

Upper Heyford

Northampton

Northants

NN7 3NE

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and  
Wales, registered number 08078779

**ACCOUNTANTS**

Berry Kearsley Stockwell Ltd

Accountants

Sterling House

31-32 High Street

Wellingborough

Northants

NN8 4HL

ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024

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The following do not form part of the statutory financial statements:	
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**9M Construction Limited**

**BALANCE SHEET AT 31/03/2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	3	181,788	83,844
<b>CURRENT ASSETS</b>			
Stock		15,000	20,500
Debtors	5	147,551	70,699
Cash at bank and in hand		105	35,930
		<u>162,656</u>	<u>127,129</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>164,986</u>	<u>158,872</u>
<b>NET CURRENT LIABILITIES</b>		<u>(2,330)</u>	<u>(31,743)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		179,458	52,101
<b>CREDITORS: Amounts falling due after more than one year</b>	7	73,223	34,397
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>	8	<u>34,540</u>	<u>15,930</u>
<b>NET ASSETS</b>		<u>71,695</u>	<u>1,774</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	4	4
Profit and loss account		<u>71,691</u>	<u>1,770</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>71,695</u>	<u>1,774</u>

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**BALANCE SHEET AT 31/03/2024**

For the year ending 31/03/2024 the company was entitled to exemption 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 11/12/2024 and signed on their behalf by**

.....  
Mr J R Moriarty  
Director

.....  
Mrs L V Moriarty  
Director

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2024**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Commercial Vehicles	reducing balance 25%
Equipment	reducing balance 25%

**1c. Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

**1d. Leasing Commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

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**1e. Leases**

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet at their fair value and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the profit and loss account over the period of the lease. All other leases are regarded as operating leases and the payments made under them are charged to the profit and loss account on a straight line basis over the lease term.

**2. EMPLOYEES**

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	2	2

**3. TANGIBLE FIXED ASSETS**

	<b>Commercial Vehicles</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 01/04/2023	48,726	88,624	137,350
Additions	75,141	58,666	133,807
At 31/03/2024	123,867	147,290	271,157
<b>Depreciation</b>			
At 01/04/2023	13,179	40,327	53,506
For the year	15,149	20,714	35,863
At 31/03/2024	28,328	61,041	89,369
<b>Net Book Amounts</b>			
At 31/03/2024	95,539	86,249	181,788
At 31/03/2023	35,547	48,297	83,844

**4. STOCK**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stock comprises:		
Work in progress	15,000	20,500
	15,000	20,500

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<b>5. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	122,544	7,212
Intercompany loans	3,720	1,008
Prepayments	1,675	2,232
Directors current account	9,806	29,854
Directors current account	9,806	30,393
	<u>147,551</u>	<u>70,699</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
UK corporation tax	9,851	9,681
VAT	29,437	39,926
PAYE control	5,948	7,935
Salaries and wages control	1,516	1,516
Bank loans and overdrafts	23,218	-
Bank Loan	10,000	10,000
Hire purchase	21,457	9,980
Trade creditors	52,007	67,937
Accruals	11,552	11,897
	<u>164,986</u>	<u>158,872</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans (unsecured) >1yr	11,667	21,667
Hire purchase >1yr	61,556	12,730
	<u>73,223</u>	<u>34,397</u>

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**8. PROVISIONS FOR LIABILITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred taxation	34,540	15,930
	<u>34,540</u>	<u>15,930</u>

**9. SHARE CAPITAL**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
2 Ordinary shares of £1 each	2	2
2 Class B shares of £1 each	2	2
	<u>4</u>	<u>4</u>

**10. OTHER FINANCIAL COMMITMENTS**

At 31/03/2024 the company was committed to making the following payments under non-cancellable operating leases:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Operating Leases which expire:</b>		
Within one year	2,596	6,776
Within two to five years	1,731	4,327
	<u>1,731</u>	<u>4,327</u>

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.