

Registered number: 08078779

9M Construction Limited

ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

Prepared By:

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

ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

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

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ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
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BALANCE SHEET AT 31/03/2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	3	151,549	181,788
CURRENT ASSETS			
Stock		255,000	15,000
Debtors	5	19,884	147,551
Cash at bank and in hand		6,099	105
		<u>280,983</u>	<u>162,656</u>
CREDITORS: Amounts falling due within one year	6	<u>353,685</u>	<u>164,986</u>
NET CURRENT LIABILITIES		<u>(72,702)</u>	<u>(2,330)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,847</u>	<u>179,458</u>
CREDITORS: Amounts falling due after more than one year	7	44,172	73,223
PROVISIONS FOR LIABILITIES AND CHARGES	8	<u>28,795</u>	<u>34,540</u>
NET ASSETS		<u>5,880</u>	<u>71,695</u>
CAPITAL AND RESERVES			
Called up share capital	9	4	4
Profit and loss account		<u>5,876</u>	<u>71,691</u>
SHAREHOLDERS' FUNDS		<u>5,880</u>	<u>71,695</u>

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BALANCE SHEET AT 31/03/2025

For the year ending 31/03/2025 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 16/12/2025 and signed on their behalf by

.....
Mr J R Moriarty
Director

.....

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

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	%
Equipment	%

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.

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	2	2

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3. TANGIBLE FIXED ASSETS

	Commercial Vehicles	Equipment	Total
	£	£	£
Cost			
At 01/04/2024	123,867	147,290	271,157
Additions	15,850	2,990	18,840
At 31/03/2025	<u>139,717</u>	<u>150,280</u>	<u>289,997</u>
Depreciation			
At 01/04/2024	28,328	61,041	89,369
For the year	26,857	22,222	49,079
At 31/03/2025	<u>55,185</u>	<u>83,263</u>	<u>138,448</u>
Net Book Amounts			
At 31/03/2025	<u>84,532</u>	<u>67,017</u>	<u>151,549</u>
At 31/03/2024	<u>95,539</u>	<u>86,249</u>	<u>181,788</u>

4. STOCK

	2025	2024
	£	£
Stock comprises:		
Work in progress	255,000	15,000
	<u>255,000</u>	<u>15,000</u>

5. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year		
Trade debtors	15,461	122,544
Amounts due from group companies	3,720	3,720
Prepayments	703	1,675
Directors current account	-	9,806
Directors current account	-	9,806
	<u>19,884</u>	<u>147,551</u>

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
UK corporation tax	7,603	9,851
VAT	17,161	29,437
PAYE control	4,315	5,948
Salaries and wages control	-	1,516
Directors current account	123,294	-
Directors current account	123,294	-
Bank loans and overdrafts	-	23,218
Bank Loan	10,000	10,000
Hire purchase	18,080	21,457
Trade creditors	43,423	52,007
Accruals	6,515	11,552
	<u>353,685</u>	<u>164,986</u>

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

	2025	2024
	£	£
Bank loans (unsecured) >1yr	1,667	11,667
Hire purchase >1yr	42,505	61,556
	<u>44,172</u>	<u>73,223</u>

8. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Deferred taxation	28,795	34,540
	<u>28,795</u>	<u>34,540</u>

9. SHARE CAPITAL

	2025	2024
	£	£
Allotted, issued and fully paid:		
4 Ordinary shares of £1 each	4	4
of £ each		2
	<u>4</u>	<u>4</u>

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10. OTHER FINANCIAL COMMITMENTS

At 31/03/2025 the company was committed to making the following payments under non-cancellable operating leases:

	2025	<i>2024</i>
	£	£
Operating Leases which expire:		
Within one year	-	2,596
Within two to five years	-	<u>1,731</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.