Registered number: 06155195

AMENDING

JM SOLUTIONS UK LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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JM Solutions UK Limited
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2021

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JM Solutions UK Limited
Company Information
For The Year Ended 31 March 2021

Directors	Miss Maria Istrate Mr Julian Popa-Tolontan
Company Number	06155195
Registered Office	Unit3c Beaver Industrial Estate Brent Road Southall UB2 5FB

JM Solutions UK Limited
Company No. 06155195
Directors' Report For The Year Ended 31 March 2021

The directors present their report and the financial statements for the year ended 31 March 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

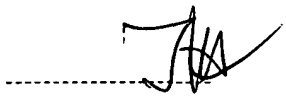
Miss Maria Istrate

Mr Julian Popa-Tolontan

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Miss Maria Istrate

Director
09/11/2021

JM Solutions UK Limited
Accountant's Report
For The Year Ended 31 March 2021

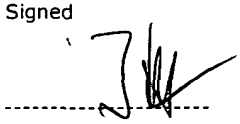
In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



09/11/2021

JM Solutions UK Limited
Profit and Loss Account
For The Year Ended 31 March 2021

	Notes	2021 £	2020 £
TURNOVER		1,011,976	1,558,739
Cost of sales		(788,398)	(1,282,444)
GROSS PROFIT		223,578	276,295
Distribution costs		(70,200)	(7,800)
Administrative expenses		(191,672)	(243,453)
Other operating income		63,911	-
OPERATING PROFIT		25,617	25,042
Loss on disposal of fixed assets		-	(2,765)
PROFIT BEFORE TAXATION		25,617	22,277
Tax on Profit		(11,871)	(7,427)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		13,746	14,850

The notes on pages 6 to 8 form part of these financial statements.

JM Solutions UK Limited
Balance Sheet
As At 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	3		393,236		430,095
			393,236		430,095
CURRENT ASSETS					
Debtors	4	933,846		378,835	
Cash at bank and in hand		331,958		959,382	
		1,265,804		1,338,217	
Creditors: Amounts Falling Due Within One Year	5	(188,369)		(311,387)	
NET CURRENT ASSETS (LIABILITIES)			1,077,435		1,026,830
TOTAL ASSETS LESS CURRENT LIABILITIES			1,470,671		1,456,925
NET ASSETS			1,470,671		1,456,925
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			1,470,571		1,456,825
SHAREHOLDERS' FUNDS			1,470,671		1,456,925

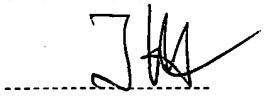
For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Miss Maria Istrate

Director
09/11/2021

The notes on pages 6 to 8 form part of these financial statements.

1. Accounting Policies

1.1. 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.

1.2. 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.

1.3. 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	2% Straight Line
Plant & Machinery	25% Reducing balance
Motor Vehicles	25% Reducing balance
Fixtures & Fittings	25% Reducing balance
Computer Equipment	25% Reducing balance

1.4. 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 year 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 asset reflects 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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2021	2020
Office and administration	4	5
	4	5

3. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 April 2020	317,597	6,310	399,419	44,762
As at 31 March 2021	317,597	6,310	399,419	44,762
Depreciation				
As at 1 April 2020	22,232	5,436	274,549	39,370
Provided during the period	3,176	219	31,217	1,348
As at 31 March 2021	25,408	5,655	305,766	40,718
Net Book Value				
As at 31 March 2021	292,189	655	93,653	4,044
As at 1 April 2020	295,365	874	124,870	5,392

	Computer Equipment	Total
	£	£
Cost		
As at 1 April 2020	13,617	781,705
As at 31 March 2021	13,617	781,705
Depreciation		
As at 1 April 2020	10,023	351,610
Provided during the period	899	36,859
As at 31 March 2021	10,922	388,469
Net Book Value		
As at 31 March 2021	2,695	393,236
As at 1 April 2020	3,594	430,095

4. **Debtors**

	2021	2020
	£	£
Due within one year		
Trade debtors	33,649	287,871
Prepayments and accrued income	77,347	70,964
Other debtors	20,000	20,000
	130,996	378,835
Due after more than one year		
Green Acorn	802,850	-
	802,850	-
	933,846	378,835

5. ***Creditors: Amounts Falling Due Within One Year***

	2021	2020
	£	£
Trade creditors	168,942	237,690
Corporation tax	11,920	7,379
Other taxes and social security	2,952	4,387
VAT	4,330	33,941
Net wages	225	209
Directors' loan accounts	-	27,781
	188,369	311,387

6. **Share Capital**

	2021	2020
	£	£
Allotted, Called up and fully paid	100	100

7. **General Information**

JM Solutions UK Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06155195. The registered office is Unit3c Beaver Industrial Estate, Brent Road, Southall, UB2 5FB.

JM Solutions UK Limited
Trading Profit and Loss Account
For The Year Ended 31 March 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Sales		1,011,976		1,558,739
COST OF SALES				
Materials	16,806		3,333	
Storage expenses	1,500		3,250	
Waste disposal	1,011		2,121	
Subcontractor costs	568,871		908,715	
Vehicle running costs	2,640		-	
Vehicle fuel costs	82,442		131,771	
Vehicle insurance costs	57,118		75,335	
Vehicle repair costs	58,010		81,813	
Carriage and freight	-		276	
Bad debts written off	-		75,830	
		(788,398)		(1,282,444)
GROSS PROFIT		223,578		276,295
Distribution Costs				
Administration and support costs	70,200		7,800	
		(70,200)		(7,800)
Administrative Expenses				
Wages and salaries	93,707		110,914	
Employers NI	4,321		7,422	
Employers pensions - defined contributions scheme	2,066		2,547	
Health and safety costs	181		-	
Protective clothing	770		-	
Staff entertaining	1,767		-	
Travel expenses	8,251		22,224	
Rates	14,471		16,613	
Light and heat	2,899		2,956	
Repairs and maintenance	-		325	
Premises insurance	725		691	
Hire and leasing of plant and machinery	375		-	
Computer software costs	765		1,021	
Printing, postage and stationery	-		250	
Advertising and marketing costs	9,445		9,548	
Telecommunications and data costs	-		1,229	
Telecommunications	5,624		4,608	
Accountancy fees	2,750		2,500	
Legal fees	1,543		-	
Subscriptions	-		5,810	
Bank charges	1,141		2,415	
Other office costs	2,931		2,976	
Depreciation of plant and machinery	219		292	
Depreciation of motor vehicles	31,218		41,624	
Depreciation of fixtures and fittings	1,348		1,797	

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JM Solutions UK Limited
Trading Profit and Loss Account (continued)
For The Year Ended 31 March 2021

Depreciation of computer equipment	899		1,198	
Amortisation	3,176		3,176	
Sundry expenses	1,080		1,317	
		(191,672)		(243,453)
Other Operating Income				
Job retention scheme income	63,911		-	
		63,911		-
OPERATING PROFIT		25,617		25,042
Loss on disposal of tangible fixed assets	-		(2,765)	
		-		(2,765)
PROFIT BEFORE TAXATION		25,617		22,277
Tax on Profit				
Corporation tax charge	11,871		7,427	
		(11,871)		(7,427)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		13,746		14,850