Registered number: 06155195

AMENDING

JM SOLUTIONS UK LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THURSDAY

AEGP3IMH

A06 04/12/2025 #22

COMPANIES HOUSE

JM Solutions UK Limited
Contents

	Page
Company Information	1
Directors' Report	2
Profit and Loss Account	3
Balance Sheet	4
Notes to the Financial Statements	5—7
The following pages do not form part of the statutory accounts:	
Trading Profit and Loss Account	8—9

JM Solutions UK Limited
Company Information
For The Year Ended 31 March 2024

Directors	Miss Maria Istrate Mr Julian Popa-Tolontan
Company Number	06155195
Registered Office	27 Cowdray Road Uxbridge UB10 9DH

JM Solutions UK Limited
Company No. 06155195
Directors' Report For The Year Ended 31 March 2024

The directors present their report and the financial statements for the year ended 31 March 2024.

Directors

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

Miss Maria Istrate

Mr Julian Popa-Tolontan

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.

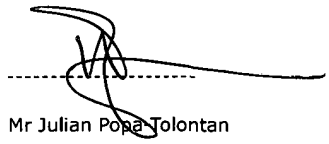
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Mr Julian Popa-Tolontan

Director
25/09/2024

JM Solutions UK Limited
Profit and Loss Account
For The Year Ended 31 March 2024

	Notes	2024 £	2023 £
TURNOVER		444,214	2,486,053
Cost of sales		(399,629)	(1,972,374)
GROSS PROFIT		44,585	513,679
Distribution costs		(1,911)	-
Administrative expenses		(136,735)	(190,419)
OPERATING (LOSS)/PROFIT		(94,061)	323,260
Profit/(loss) on disposal of fixed assets		443,412	(2,719)
Interest payable and similar charges		(1,919)	(5,887)
PROFIT BEFORE TAXATION		347,432	314,654
Tax on Profit		(91,963)	(51,454)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		255,469	263,200

The notes on pages 5 to 7 form part of these financial statements.

JM Solutions UK Limited
Balance Sheet
As At 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	4		61,257		389,085
			61,257		389,085
CURRENT ASSETS					
Debtors	5	2,097,456		1,505,330	
Cash at bank and in hand		580,007		426,816	
		2,677,463		1,932,146	
Creditors: Amounts Falling Due Within One Year	6	(438,944)		(276,924)	
NET CURRENT ASSETS (LIABILITIES)			2,238,519		1,655,222
TOTAL ASSETS LESS CURRENT LIABILITIES			2,299,776		2,044,307
NET ASSETS			2,299,776		2,044,307
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			2,299,676		2,044,207
SHAREHOLDERS' FUNDS			2,299,776		2,044,307

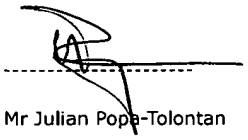
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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



Mr Julian Popa-Tolontan

Director
25/09/2024

The notes on pages 5 to 7 form part of these financial statements.

1. General Information

JM Solutions UK Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06155195. The registered office is 27 Cowdray Road, Uxbridge, UB10 9DH.

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. 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

2.4. 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.

3. Average Number of Employees

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

	2024	2023
Office and administration	4	4
	4	4

4. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 April 2023	317,597	6,597	323,258	44,762
Disposals	(317,597)	-	(111,492)	-
As at 31 March 2024	-	6,597	211,766	44,762
Depreciation				
As at 1 April 2023	31,760	6,067	225,590	42,487
Provided during the period	-	133	19,024	569
Disposals	(31,760)	-	(89,921)	-
As at 31 March 2024	-	6,200	154,693	43,056
Net Book Value				
As at 31 March 2024	-	397	57,073	1,706
As at 1 April 2023	285,837	530	97,668	2,275

	Computer Equipment	Total
	£	£
Cost		
As at 1 April 2023	15,856	708,070
Disposals	-	(429,089)
As at 31 March 2024	15,856	278,981
Depreciation		
As at 1 April 2023	13,081	318,985
Provided during the period	694	20,420
Disposals	-	(121,681)
As at 31 March 2024	13,775	217,724
Net Book Value		
As at 31 March 2024	2,081	61,257
As at 1 April 2023	2,775	389,085

5. **Debtors**

	2024	2023
	£	£
Due within one year		
Trade debtors	154,967	219,297
Prepayments and accrued income	22,537	56,952
Other debtors	73,746	72,800
	251,250	349,049
Due after more than one year		
Other debtors	1,846,206	1,156,281
	2,097,456	1,505,330

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

	2024	2023
	£	£
Trade creditors	182,860	193,144
Corporation tax	92,006	51,497
Other taxes and social security	1,428	96
VAT	161,014	29,281
Net wages	1,636	2,906
	438,944	276,924

7. **Share Capital**

	2024	2023
	£	£
Allotted, Called up and fully paid	100	100

8. **Dividends**

JM Solutions UK Limited
Trading Profit and Loss Account
For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		444,214		2,486,053
COST OF SALES				
Materials	-		2,755	
Waste disposal	1,287		2,207	
Subcontractor costs	301,858		1,692,698	
Vehicle fuel costs	48,380		121,378	
Vehicle insurance costs	33,070		51,782	
Vehicle repair costs	15,034		101,554	
		(399,629)		(1,972,374)
GROSS PROFIT		44,585		513,679
Distribution Costs				
Royalties and licence fees payable	1,911		-	
		(1,911)		-
Administrative Expenses				
Wages and salaries	31,925		100,256	
Employers NI	-		5,640	
Employers pensions - defined contributions scheme	596		2,420	
Protective clothing	-		575	
Staff expenses	-		83	
Travel expenses	5,272		24,323	
Rates	16,641		12,243	
Light and heat	1,488		2,613	
Premises insurance	1,463		718	
Computer software, consumables and maintenance	995		1,055	
Repairs, renewals and maintenance	-		10,511	
Printing, postage and stationery	21		1,762	
Advertising and marketing costs	-		2,516	
Telecommunications	5,766		4,974	
Accountancy fees	2,688		2,500	
Legal fees	33,706		4,953	
Professional fees	14,746		3,920	
Other services	235		-	
Bank charges	387		2,132	
Depreciation of plant and machinery	133		177	
Depreciation of motor vehicles	19,024		-	
Depreciation of fixtures and fittings	569		758	
Depreciation of computer equipment	694		925	

...CONTINUED

JM Solutions UK Limited
Trading Profit and Loss Account (continued)
For The Year Ended 31 March 2024

Amortisation	-		3,176	
Entertaining	-		1,551	
Sundry expenses	386		638	
		(136,735)		(190,419)
OPERATING (LOSS)/PROFIT		(94,061)		323,260
Profit/(loss) on disposal of tangible fixed assets	443,412		(2,719)	
		443,412		(2,719)
Interest payable and similar charges				
Late payment tax charges	1,919		5,887	
		(1,919)		(5,887)
PROFIT BEFORE TAXATION		347,432		314,654
Tax on Profit				
Corporation tax charge	91,963		51,454	
		(91,963)		(51,454)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		255,469		263,200