Registered number: 06155195

AMENDING

JM SOLUTIONS UK LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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JM Solutions UK Limited
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JM Solutions UK Limited
Company Information
For The Year Ended 31 March 2025

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 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

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

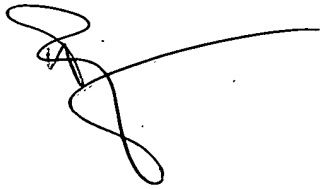
Miss Maria Istrate

Director
15/09/2025



Mr Julian Popa-Tolontan

Director



JM Solutions UK Limited
Profit and Loss Account
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
TURNOVER		845,619	444,214
Cost of sales		(638,924)	(399,629)
GROSS PROFIT		206,695	44,585
Distribution costs		(1,859)	(1,911)
Administrative expenses		(77,469)	(136,735)
OPERATING PROFIT/(LOSS)		127,367	(94,061)
Profit on disposal of fixed assets		7,108	443,412
Interest payable and similar charges		(3,869)	(1,919)
PROFIT BEFORE TAXATION		130,606	347,432
Tax on Profit		(32,550)	(91,963)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		98,056	255,469

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

JM Solutions UK Limited
Balance Sheet
As At 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	4		41,295		61,257
			41,295		61,257
CURRENT ASSETS					
Debtors	5	1,929,634		2,097,456	
Cash at bank and in hand		404,245		580,007	
		2,333,879		2,677,463	
Creditors: Amounts Falling Due Within One Year	6	(168,980)		(438,944)	
NET CURRENT ASSETS (LIABILITIES)			2,164,899		2,238,519
TOTAL ASSETS LESS CURRENT LIABILITIES			2,206,194		2,299,776
NET ASSETS			2,206,194		2,299,776
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			2,206,094		2,299,676
SHAREHOLDERS' FUNDS			2,206,194		2,299,776

For the year ending 31 March 2025 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

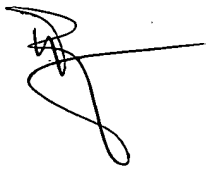
Miss Maria Istrate

Director
15/09/2025



Mr Julian Popa-Tolontan

Director



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:

	2025	2024
Office and administration	2	4
	2	4

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	6,597	211,766	44,762	15,856	278,981
Disposals	-	(29,040)	-	-	(29,040)
As at 31 March 2025	6,597	182,726	44,762	15,856	249,941
Depreciation					
As at 1 April 2024	6,200	154,693	43,056	13,775	217,724
Provided during the period	99	12,545	-	426	13,070
Disposals	-	(22,148)	-	-	(22,148)
As at 31 March 2025	6,299	145,090	43,056	14,201	208,646
Net Book Value					
As at 31 March 2025	298	37,636	1,706	1,655	41,295
As at 1 April 2024	397	57,073	1,706	2,081	61,257

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	124,196	154,967
Prepayments and accrued income	22,537	22,537
Other debtors	20,000	73,746
	166,733	251,250
Due after more than one year		
Other debtors	1,762,901	1,846,206
	1,929,634	2,097,456

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	75,407	182,860
Corporation tax	32,630	92,006
Other taxes and social security	1,240	1,428
VAT	56,869	161,014
Net wages	3,275	1,636
Other creditors - Nest Pension Liability	(441)	-
	168,980	438,944

7. **Share Capital**

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

8. **Dividends**

	2025	2024
	£	£
On equity shares:		
Final dividend paid	191,638	-

JM Solutions UK Limited
Trading Profit and Loss Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		845,509		444,214
Grants and subsidies received		110		-
		845,619		444,214
COST OF SALES				
Waste disposal	328		1,287	
Subcontractor costs	558,551		301,858	
Vehicle fuel costs	43,035		48,380	
Vehicle insurance costs	19,080		33,070	
Vehicle repair costs	17,930		15,034	
		(638,924)		(399,629)
GROSS PROFIT		206,695		44,585
Distribution Costs				
Royalties and licence fees payable	1,859		1,911	
		(1,859)		(1,911)
Administrative Expenses				
Wages and salaries	35,992		31,925	
Employers pensions - defined contributions scheme	711		596	
Travel expenses	4,614		5,272	
Rates	(1,182)		16,641	
Light and heat	4,487		1,488	
Premises insurance	-		1,463	
Computer software, consumables and maintenance	1,640		995	
Printing, postage and stationery	-		21	
Advertising and marketing costs	459		-	
Telecommunications	3,035		5,766	
Accountancy fees	2,750		2,688	
Legal fees	-		33,706	
Professional fees	-		14,746	
Other services	-		235	
Bank charges	170		387	
Charitable donations	115		-	
Bad debts written off	10,859		-	
Depreciation of plant and machinery	100		133	
Depreciation of motor vehicles	12,545		19,024	
Depreciation of fixtures and fittings	-		569	
Depreciation of computer equipment	427		694	
Entertaining	295		-	
Sundry expenses	452		386	
		(77,469)		(136,735)
OPERATING PROFIT/(LOSS)		127,367		(94,061)
Profit on disposal of tangible fixed assets	7,108		443,412	
		7,108		443,412

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JM Solutions UK Limited
Trading Profit and Loss Account (continued)
For The Year Ended 31 March 2025

Interest payable and similar charges				
Late payment tax charges	3,869		1,919	
		(3,869)		(1,919)
PROFIT BEFORE TAXATION		130,606		347,432
Tax on Profit				
Corporation tax charge	32,550		91,963	
		(32,550)		(91,963)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		98,056		255,469