Registered number: 10326607

J MECHANICAL LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

J Mechanical Ltd
Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Profit and Loss Account	4
Balance Sheet	5—6
Notes to the Financial Statements	7—9

J Mechanical Ltd
Company Information
For The Year Ended 31 August 2025

Director	Mr Matthew Jones
Company Number	10326607
Registered Office	23 Bury Street Ruislip London HA4 7SX
Accountants	Pulse Accountants & Tax Advisers Limited Units 8&9 Parsons Court Aycliffe Business Park Newton Aycliffe Durham DL5 6ZE

J Mechanical Ltd
Company No. 10326607
Director's Report For The Year Ended 31 August 2025

The director presents his report and the financial statements for the year ended 31 August 2025.

Directors

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

Mr Matthew Jones

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director 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 director is 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 director is 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. He is 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 director is 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 Matthew Jones

Director
8th February 2026

J Mechanical Ltd
Accountant's Report
For The Year Ended 31 August 2025

In accordance with the engagement letter dated 9th June 2025, 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 director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director 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 director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2025 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.

8th February 2026

Pulse Accountants & Tax Advisers Limited
Units 8&9 Parsons Court
Aycliffe Business Park
Newton Aycliffe
Durham
DL5 6ZE

J Mechanical Ltd
Profit and Loss Account
For The Year Ended 31 August 2025

	Notes	2025 £	2024 £
TURNOVER		1,067,063	1,130,680
Cost of sales		(511,381)	(577,367)
GROSS PROFIT		555,682	553,313
Administrative expenses		(325,375)	(314,894)
Other operating income		13,827	-
OPERATING PROFIT		244,134	238,419
Loss on disposal of fixed assets		(10,538)	(13,636)
Other interest receivable and similar income		1,189	3,288
Interest payable and similar charges		(5,380)	(8,174)
PROFIT BEFORE TAXATION		229,405	219,897
Tax on Profit		(57,843)	(58,423)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		171,562	161,474

The notes on pages 7 to 9 form part of these financial statements.

J Mechanical Ltd
Balance Sheet
As At 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**4**		152,944		194,105
			152,944		194,105
CURRENT ASSETS					
Stocks	**5**	4,200		8,960	
Debtors	**6**	419,471		333,214	
Cash at bank and in hand		108,542		132,059	
		532,213		474,233	
Creditors: Amounts Falling Due Within One Year	**7**	(132,776)		(141,105)	
NET CURRENT ASSETS (LIABILITIES)			399,437		333,128
TOTAL ASSETS LESS CURRENT LIABILITIES			552,381		527,233
Creditors: Amounts Falling Due After More Than One Year	**8**		(99,987)		(97,804)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(25,969)		(25,566)
NET ASSETS			426,425		403,863
CAPITAL AND RESERVES					
Called up share capital	**10**		100		100
Profit and Loss Account			426,325		403,763
SHAREHOLDERS' FUNDS			426,425		403,863

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 Matthew Jones

Director
8th February 2026

The notes on pages 7 to 9 form part of these financial statements.

1. General Information

J Mechanical Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10326607 . The registered office is 23 Bury Street, Ruislip, London, HA4 7SX.

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:

Plant & Machinery	Reducing Balance
Motor Vehicles	Reducing Balance
Computer Equipment	Straight Line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under 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 the 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 the profit and loss account as incurred.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. 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 years 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 assets reflect 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 and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are 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: 5 (2024: 5)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 September 2024	12,150	268,642	3,140	283,932
Additions	3,850	41,730	-	45,580
Disposals	-	(72,134)	-	(72,134)
As at 31 August 2025	16,000	238,238	3,140	257,378
Depreciation				
As at 1 September 2024	11,525	76,831	1,471	89,827
Provided during the period	4,475	38,996	732	44,203
Disposals	-	(29,596)	-	(29,596)
As at 31 August 2025	16,000	86,231	2,203	104,434
Net Book Value				
As at 31 August 2025	-	152,007	937	152,944
As at 1 September 2024	625	191,811	1,669	194,105

5. Stocks

	2025	2024
	£	£
Work in progress	4,200	8,960

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	208,006	147,578
VAT	15,116	-
Amounts owed by group undertakings	196,349	185,636
	419,471	333,214

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	25,758	47,684
Trade creditors	4,383	1,496
Bank loans and overdrafts	5,556	5,556
Corporation tax	86,539	74,002
Other taxes and social security	9,404	11,047
VAT	-	992
Other creditors	150	-
Director's loan account	986	328
	132,776	141,105

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	79,153	71,415
Bank loans	20,834	26,389
	99,987	97,804

9. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	27,806	51,004
Later than one year and not later than five years	83,523	77,832
	111,329	128,836
Less: Finance charges allocated to future periods	6,418	9,737
	104,911	119,099

10. Share Capital

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

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.