

Company registration number SC272621 (Scotland)

JR POWER MOTION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
PAGES FOR FILING WITH REGISTRAR

JR POWER MOTION LIMITED

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JR POWER MOTION LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Investments	3		257,285		257,285
Current assets		-		-	
Creditors: amounts falling due within one year	4	(174,252)		(174,252)	
Net current liabilities			(174,252)		(174,252)
Net assets			83,033		83,033
Capital and reserves					
Called up share capital	5		20,000		20,000
Profit and loss reserves			63,033		63,033
Total equity			83,033		83,033

For the financial year ended 30 April 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 of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 6 November 2025 and are signed on its behalf by:

Mr M Buller
Director

Company registration number SC272621 (Scotland)

JR POWER MOTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Company information

JR Power Motion Limited is a private company limited by shares incorporated in Scotland. The registered office is Unit 9, Faraday Street, Dryburgh Industrial Estate, Dundee, DD2 3QQ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

1.3 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

1.4 Going concern

The Board of Directors confirms that, after making appropriate enquiries, and taking into account the current economic and financial uncertainty arising from current economic conditions, that it has reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company's major creditor is its subsidiary undertaking. The subsidiary has agreed that the company can defer payment of the amount due to the subsidiary until the company is in the position to satisfy this debt. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of this deferral arrangement.

1.5 Consolidation

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

JR POWER MOTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	2	2

3 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	257,285	257,285

The company owns 100% of the issued share capital of JR Power Transmission Scotland Limited, which is registered in Scotland.

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Amounts owed to group undertakings	169,604	169,604
Other creditors	4,648	4,648
	174,252	174,252

5 Called up share capital

	2025 Number	2024 Number	2025 £	2024 £
Ordinary share capital Issued and fully paid of £1 each	20,000	20,000	20,000	20,000

6 RESERVES

Profit and loss account - This reserve records retained earnings and accumulated losses.

7 RELATED PARTY TRANSACTIONS

The company was under the control of its directors throughout the current and previous year.

Included in Creditors above is the amount of £169,604 (2024 - £169,604) due to the company's subsidiary undertaking, JR Power Transmission Scotland Limited. The company was in receipt of dividends from its subsidiary, and the subsidiary made a number of payments on behalf of the company.

During the year, the company paid dividends of £31,000 (2024 - £30,750) to K Malone and £31,000 (2024 - £34,952) to M Butler, both directors of the company.

JR POWER MOTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

8	Dividends	2025	2024
		£	£
	Final paid	62,000	61,500
		<u> </u>	<u> </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.