

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2025**  
**for**  
**Steve Rowlands Car Sales Limited**

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for the Year Ended 31 December 2025**

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**Steve Rowlands Car Sales Limited**

**Company Information**  
**for the Year Ended 31 December 2025**

**Directors:** S Rowlands  
H Rowlands

**Registered office:** Margaret Street  
Pontygwaith  
Ferndale  
Rhondda Cynon Taff  
CF43 3EH

**Registered number:** 04598521 (England and Wales)

**Accountants:** Curtis, Bowden and Thomas Limited  
Chartered Certified Accountants  
101 Dunraven Street  
Tonypandy  
Rhondda Cynon Taff  
CF40 1AR

**Steve Rowlands Car Sales Limited (Registered number: 04598521)**

**Balance Sheet**  
**31 December 2025**

|                                              | Notes | 31.12.25<br>£  | £              | 31.12.24<br>£  | £              |
|----------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                          |       |                |                |                |                |
| Tangible assets                              | 4     |                | 8,172          |                | 16,624         |
| <b>Current assets</b>                        |       |                |                |                |                |
| Stocks                                       |       | 187,747        |                | 212,302        |                |
| Debtors                                      | 5     | -              |                | 4,246          |                |
| Cash at bank and in hand                     |       | 80,466         |                | 26,486         |                |
|                                              |       | <u>268,213</u> |                | <u>243,034</u> |                |
| <b>Creditors</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 6     | <u>93,215</u>  |                | <u>92,132</u>  |                |
| <b>Net current assets</b>                    |       |                | <u>174,998</u> |                | <u>150,902</u> |
| <b>Total assets less current liabilities</b> |       |                | <u>183,170</u> |                | <u>167,526</u> |
| <b>Creditors</b>                             |       |                |                |                |                |
| Amounts falling due after more than one year | 7     |                | -              |                | 4,511          |
| <b>Net assets</b>                            |       |                | <u>183,170</u> |                | <u>163,015</u> |
| <b>Capital and reserves</b>                  |       |                |                |                |                |
| Called up share capital                      |       |                | 100            |                | 100            |
| Retained earnings                            |       |                | <u>183,070</u> |                | <u>162,915</u> |
| <b>Shareholders' funds</b>                   |       |                | <u>183,170</u> |                | <u>163,015</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 2025**

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 September 2026 and were signed on its behalf by:

S Rowlands - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2025**

1. **Statutory information**

Steve Rowlands Car Sales Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

3. **Employees and directors**

The average number of employees during the year was 3 (2024 - 3).

4. **Tangible fixed assets**

|                        | Plant and<br>machinery<br>etc<br>£ |
|------------------------|------------------------------------|
| <b>Cost</b>            |                                    |
| At 1 January 2025      | 46,107                             |
| Additions              | 417                                |
| Disposals              | (20,500)                           |
| At 31 December 2025    | <u>26,024</u>                      |
| <b>Depreciation</b>    |                                    |
| At 1 January 2025      | 29,483                             |
| Charge for year        | 2,725                              |
| Eliminated on disposal | (14,356)                           |
| At 31 December 2025    | <u>17,852</u>                      |
| <b>Net book value</b>  |                                    |
| At 31 December 2025    | <u>8,172</u>                       |
| At 31 December 2024    | <u>16,624</u>                      |

5. **Debtors: amounts falling due within one year**

|               | 31.12.25<br>£ | 31.12.24<br>£ |
|---------------|---------------|---------------|
| Other debtors | <u>-</u>      | <u>4,246</u>  |

6. **Creditors: amounts falling due within one year**

|                              | 31.12.25<br>£ | 31.12.24<br>£ |
|------------------------------|---------------|---------------|
| Bank loans and overdrafts    | 5,793         | 11,452        |
| Trade creditors              | 6,850         | 6,738         |
| Taxation and social security | 14,108        | 4,539         |
| Other creditors              | <u>66,464</u> | <u>69,403</u> |
|                              | <u>93,215</u> | <u>92,132</u> |

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

7. **Creditors: amounts falling due after more than one year**

|                 | 31.12.25 | 31.12.24     |
|-----------------|----------|--------------|
|                 | £        | £            |
| Other creditors | <u>-</u> | <u>4,511</u> |

8. **Directors' advances, credits and guarantees**

Included in creditors is an amount of £66,408 due to Mr S Rowlands a company director which is interest free and due within 12 months.

Included in creditors is an amount of £55.56 due to Mr H Rowlands a company director which is interest free and due within 12 months.

9. **Related party disclosures**

The company trades from premises owned by the directors. Rent of £11,400 has been charged for the use of these premises.

10. **Ultimate controlling party**

The controlling party is S Rowlands.

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.