

SION JONES COMMERCIALS LIMITED

Registered Number
16680310
(England and Wales)

Unaudited Financial Statements for the Period ended
31 August 2026

SION JONES COMMERCIALS LIMITED

Company Information

for the period from 29 August 2025 to 31 August 2026

Directors

JONES, Sion

MOREY-JONES, Elle Louise Ann

Registered Address

First Floor, Main Office 1

The Portway

Porthcawl

CF36 3XB

Registered Number

16680310 (England and Wales)

SION JONES COMMERCIALS LIMITED

Balance Sheet as at 31 August 2026

	Notes	2026	
		£	£
Fixed assets			
Tangible assets	4		96,915
			<u>96,915</u>
Current assets			
Stocks	5	311,453	
Debtors	6	786,874	
Cash at bank and on hand		<u>463,547</u>	
		1,561,874	
Creditors amounts falling due within one year	7	<u>(1,232,109)</u>	
Net current assets (liabilities)			<u>329,765</u>
Total assets less current liabilities			<u>426,680</u>
Creditors amounts falling due after one year	8		<u>(70,269)</u>
Net assets			<u><u>356,411</u></u>
Capital and reserves			
Profit and loss account			<u>356,411</u>
Shareholders' funds			<u><u>356,411</u></u>

The company was entitled to exemption from audit for this reporting period 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.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 10 September 2026, and are signed on its behalf by:

JONES, Sion

Director

Registered Company No. 16680310

SION JONES COMMERCIALS LIMITED

Notes to the Financial Statements for the period ended 31 August 2026

1. Accounting policies

Statutory information

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

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis of accounting in preparing its financial statements.

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership, the amount can be measured reliably and it is probable the economic benefits will flow to the company. Revenue on vehicle sales is recognised on delivery of the vehicle to the customer. Amounts invoiced in advance of delivery are held as deferred income

Revenue from rendering of services

Commission income from the introduction of finance is recognised when the underlying finance agreement is executed.

Operating leases

Where, substantially, all the risks and rewards of ownership of the asset do not transfer from the lessor to the company, the lease is treated as an operating lease. Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Current taxation

Current tax is recognised in profit or loss, except for taxes related to revaluations of land and buildings which are recognised in other comprehensive income.

Current tax represents the amount of tax payable (receivable) in respect of taxable profit (loss) for the current, or past, reporting periods. Current tax is measured at the amount expected to be paid (recovered) using the tax rates and laws which have been enacted, or substantively enacted, by the balance sheet date. Where payments to HM Revenue and Customs exceed liabilities owed, an asset is recognised to the extent of the amount of tax recoverable.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Reducing balance (%)
Vehicles	25
Office Equipment	25

Finance leases and hire purchase contracts

Assets held under finance leases which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts are capitalised in the balance sheet. They are depreciated over the shorter of their useful lives or the term of the lease.

Stocks and work in progress

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell. The cost methodology employed by the entity is the first-in first-out method. Estimated selling price less costs to complete and sell are derived from the selling price which the goods would fetch in an open market transaction with established customers less the costs expected to be incurred to enable the sale to complete. Provision is made for slow-moving and obsolete items of stock. Such provisions are recognised in profit or loss.

Work in progress is valued using the percentage of completion method and values are calculated using the lower of cost and estimated selling price less costs to complete and sell. When stocks are sold, the carrying amount of those stocks is recognised as an expense within cost of sales. This takes place in the same period that the associated revenue is recognised.

Trade and other debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are disclosed separately. For the purpose of the cash flow statement, bank overdrafts form an integral part of the company's cash management and are included as a component of cash and cash equivalents.

Trade and other creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2. Staff Costs

Wages and salaries £60,631
Social security costs £4,396
Other pension costs £288
Total staff costs £65,315

3. Average number of employees

2026

Average number of employees during the year

4

4. Tangible fixed assets

	Vehicles	Office Equipment	Total
	£	£	£
Cost or valuation			
Additions	108,234	3,964	112,198
At 31 August 26	108,234	3,964	112,198
Depreciation and impairment			
Charge for year	14,969	314	15,283
At 31 August 26	14,969	314	15,283
Net book value			
At 31 August 26	93,265	3,650	96,915
At 28 August 25	-	-	-

5. Stocks

	2026
	£
Finished goods	311,453
Total	311,453

6. Debtors: amounts due within one year

	2026
	£
Trade debtors / trade receivables	699,747
Other debtors	87,127
Total	786,874

7. Creditors: amounts due within one year

	2026
	£
Trade creditors / trade payables	682,114
Taxation and social security	225,738
Other creditors	395
Accrued liabilities and deferred income	323,862
Total	<u>1,232,109</u>

8. Creditors: amounts due after one year

	2026
	£
Other creditors	<u>70,269</u>
Total	<u>70,269</u>

9. Secured creditors

Obligations under hire purchase contracts of £70,269 are secured on the assets to which they relate.

10. Obligations under finance leases

	2026
	£
Finance lease and HP contracts	<u>70,269</u>

11. Operating lease commitments

At 31 August 2026, the company had total commitments under non-cancellable operating leases over the remaining life of those leases of £16,250, of which £15,000 falls due within one year.

12. Directors advances, credits and guarantees

	Brought forward	Amount advanced	Amount repaid	Carried forward
	£	£	£	£
JONES, Sion	0	163,713	100,347	63,366
Unsecured, interest-bearing, repayable on demand.				
	0	163,713	100,347	63,366

13. Share capital

1 ordinary share of £1, allotted and unpaid

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.