

Company registration number: 15324756

Sgwarnog Cyf

Unaudited filleted financial statements

31 December 2025

Sgwarnog Cyf

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Directors and other information

Director	Mr Richard James Farmer
Company number	15324756
Registered office	Cae Coch Rhostryfan Caernarfon Gwynedd LL54 7PF
Business address	Cae Coch Rhostryfan Caernarfon Gwynedd LL54 7PF
Accountants	WJ Matthews & Son 11-15 Bridge Street Caernarfon Gwynedd LL55 1AB

Sgwarnog Cyf

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements of Sgwarnog Cyf

Year ended 31 December 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Sgwarnog Cyf for the year ended 31 December 2025 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of Sgwarnog Cyf, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Sgwarnog Cyf and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sgwarnog Cyf and its director as a body for our work or for this report.

It is your duty to ensure that Sgwarnog Cyf has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Sgwarnog Cyf. You consider that Sgwarnog Cyf is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Sgwarnog Cyf. 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 statutory financial statements.

WJ Matthews & Son

Chartered Accountants

11-15 Bridge Street

Caernarfon

Gwynedd

LL55 1AB

16 February 2026

Sgwarnog Cyf

Statement of financial position

31 December 2025

	Note	31/12/25 £	£	31/12/24 £	£
Current assets					
Debtors	4	1		317	
Cash at bank and in hand		11,804		9,872	
		<u>11,805</u>		<u>10,189</u>	
Creditors: amounts falling due within one year					
	5	(1,870)		(2,750)	
Net current assets			9,935		7,439
Total assets less current liabilities			<u>9,935</u>		<u>7,439</u>
Net assets			<u>9,935</u>		<u>7,439</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			9,934		7,438
Shareholders funds			<u>9,935</u>		<u>7,439</u>

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

Director's responsibilities:

- 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 director acknowledges their responsibilities for complying with the requirements of the Act 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 and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 16 February 2026 , and are signed on behalf of the board by:

Mr Richard James Farmer

Director

Company registration number: 15324756

Notes to the financial statements

Year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Wales. The address of the registered office is Cae Coch, Rhostryfan, Caernarfon, Gwynedd, LL54 7PF.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

4. Debtors

Other debtors

£
1

£
317

5. Creditors: amounts falling due within one year

	31/12/25	31/12/24
	£	£
Corporation tax	586	1,778
Other creditors	1,284	972
	<u>1,870</u>	<u>2,750</u>

6. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

Year ended
31/12/25

	Balance brought forward	Advances / (credits) to the director	Balance o/standing
	£	£	£
Mr Richard James Farmer	(312)	(312)	(624)

Period ended
31/12/24

	Balance brought forward	Advances / (credits) to the director	Balance o/standing
	£	£	£
Mr Richard James Farmer	-	(312)	(312)

7. Controlling party

The company is under the control of Mr Richard Farmer, who is the sole director and shareholder .

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.