

**DSS MERTON ROAD LTD  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**Dss Merton Road Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2020**

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**Dss Merton Road Ltd**  
**Abridged Balance Sheet**  
**As at 30 June 2020**

Registered number: 11399762

		30 June 2020		30 June 2019	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		7,350		-
			<u>7,350</u>		<u>-</u>
<b>CURRENT ASSETS</b>					
Stocks		-		1,326,991	
Debtors		390,717		-	
Cash at bank and in hand		2,069		-	
		<u>392,786</u>		<u>1,326,991</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(205,548 )</u>		<u>(367,302 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>187,238</u>		<u>959,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>194,588</u>		<u>959,689</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>			<u>-</u>		<u>(961,989)</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>194,588</u>		<u>(2,300 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and Loss Account			<u>194,488</u>		<u>(2,400 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>194,588</u>		<u>(2,300)</u>

**Dss Merton Road Ltd**  
**Abridged Balance Sheet (continued)**  
**As at 30 June 2020**

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For the year ending 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.
- All of the company's members have consented to the preparation of an Abridged Balance Sheet for the year end 30 June 2020 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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**Mr David Dean**

Director

**29/06/2021**

The notes on pages 3 to 4 form part of these financial statements.

**Dss Merton Road Ltd**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 30 June 2020**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

**1.3. 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:

Freehold	2% on cost
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**1.4. Stocks and Work in Progress**

Redeveloped properties held for resale and ongoing development costs are valued at the lower of cost and net realisable value, after making due allowance for any foreseeable under recoveries, and included all attributable costs incurred in the development of ongoing property projects less amounts attributable to project sales.

**1.5. Financial Instruments**

**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.

**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.

**1.6. 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 year 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 asset reflects 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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2019: 1)

**Dss Merton Road Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 30 June 2020**

**3. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 July 2019	-
Additions	7,500
As at 30 June 2020	7,500
<b>Depreciation</b>	
As at 1 July 2019	-
Provided during the period	150
As at 30 June 2020	150
<b>Net Book Value</b>	
As at 30 June 2020	7,350
As at 1 July 2019	-

The freehold property represents the freehold ownership retained up on sale of of developed properties.

**4. Share Capital**

	<b>30 June 2020</b>	<b>30 June 2019</b>
Allotted, Called up and fully paid	100	100

**5. Related Party Transactions**

The company has taken advantage of exemption under the terms of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, not to disclose related party transactions with wholly owned subsidiaries within the group.

At the balance sheet date, the company owned £99,718 (2019 - £182,451) to Mr D Dean and £99,718 (2019 - £182,451) to Mr S Dean, the directors of the company.

**6. General Information**

Dss Merton Road Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11399762 . The registered office is Pasturewood Cottage, Holmbury St. Mary, Dorking, RH5 6LG.

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.