

Registered number  
10459561

Shemron Homes (Dorset) Limited

Filleted Accounts

30 November 2022

**Shemron Homes (Dorset) Limited****Registered number:** 10459561**Balance Sheet****as at 30 November 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments	3	250,300	300
		<u>250,300</u>	<u>300</u>
<b>Current assets</b>			
Debtors	4	2,700	-
Cash at bank and in hand		467	9,563
		<u>3,167</u>	<u>9,563</u>
<b>Creditors: amounts falling due within one year</b>	5	(253,585)	(5,435)
<b>Net current (liabilities)/assets</b>		<u>(250,418)</u>	<u>4,128</u>
<b>Total assets less current liabilities</b>		<u>(118)</u>	<u>4,428</u>
<b>Net (liabilities)/assets</b>		<u>(118)</u>	<u>4,428</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(218)	4,328
<b>Shareholders' funds</b>		<u>(118)</u>	<u>4,428</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr H Karimzadeh-Ardabili

Director



**Shemron Homes (Dorset) Limited**  
**Notes to the Accounts**  
**for the year ended 30 November 2022**

**1 Accounting policies**

***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).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***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.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2	Employees	2022 Number	2021 Number
	Average number of persons employed by the company	0	0

### 3 Investments

	Investments in subsidiary undertakings £	Other investments deposit £	Total £
<b>Cost</b>			
At 1 December 2021	300	-	300
Additions	-	250,000	250,000
Revaluation	-	-	-
Disposals	-	-	-
At 30 November 2022	300	250,000	250,300
<b>Historical cost</b>			
At 1 December 2021	300	-	
At 30 November 2022	300	-	

#### Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2022	2021
<b>Subsidiary undertakings</b>				
Shemron Homes (Christchurch) Limited	England & Wales	£ 1 Ordinary	100%	100%
Shemron Homes (Ferndown) Limited	England & Wales	£ 1 Ordinary	100%	100%
Shemron Homes (Redhill) Limited	England & Wales	£ 1 Ordinary	100%	100%

#### Subsidiary undertakings

*Shemron Homes (Christchurch) Limited*

The principal activity of Shemron Homes (Christchurch) Limited is property development.

*Shemron Homes (Ferndown) Limited*

The principal activity of Shemron Homes (Ferndown) Limited is property development.

*Shemron Homes (Redhill)  
Limited*

The principal activity of Shemron Homes (Redhill) Limited is property development.

Its financial period end is 31 May.

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Amounts owed by group undertakings and undertakings in which the company has a participating interest

2,700	-
<u>2,700</u>	<u>-</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Trade creditors

450 1,555

Amounts owed to group undertakings and undertakings in which the company has a participating interest

250,000 2,300

Other creditors

3,135 1,580

253,585 5,435

<b>6 Share capital</b>	<b>2022</b>		<b>2021</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>

Ordinary £1 A shares of £1 each

25 25 25 25

Ordinary £1 B shares of £1 each

25 25 25 25

Ordinary £1 C shares of £1 each

25 25 25 25

Ordinary £1 D shares of £1 each

25 25 25 25

100 100 100 100

<b>7 Dividends</b>	<b>2022</b>	<b>2021</b>
<b>Interim dividends paid</b>	<b>£</b>	<b>£</b>

Interim dividend of (2021-£55250) per each Ordinary 'A' share

4,000 55,250

Interim dividend of (2021-£55250) per each Ordinary 'B' share

- 55,250

Interim dividend of (2021-£0) per each Ordinary 'C' share

- -

Interim dividend of (2021-£0) per each Ordinary 'D' share

- -

4,000 110,500

**8 Controlling party**

The Company is controlled by the Directors.

## **9 Other information**

Shemron Homes (Dorset) Limited is a private company limited by shares and incorporated in England. Its registered office is:

3 Shaftesbury Close

West Moors

Ferndown

Dorset

BH22 0DZ

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