

**A & R BREWSTER LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2011**

Company Registration No. SC368427 (Scotland)



# A & R BREWSTER LIMITED

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# A & R BREWSTER LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 NOVEMBER 2011

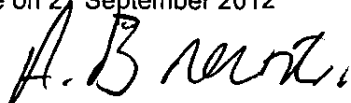
	Notes	2011 £	£	2010 £	£
<b>Fixed assets</b>					
Investments	2		482,259		249,245
<b>Current assets</b>					
Debtors		100		100	
Creditors: amounts falling due within one year		<u>(112,442)</u>		<u>(57,533)</u>	
<b>Net current liabilities</b>			<u>(112,342)</u>		<u>(57,433)</u>
<b>Total assets less current liabilities</b>			<u>369,917</u>		<u>191,812</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			<u>369,817</u>		<u>191,712</u>
<b>Shareholders' funds</b>			<u>369,917</u>		<u>191,812</u>

For the financial year ended 30 November 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 27 September 2012



A T D Brewster  
Director

Company Registration No. SC368427

# A & R BREWSTER LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2011

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Investments

Fixed asset investments are stated at cost plus share of profits that the company is entitled to, less provision for diminution in value.

#### 1.3 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued assets and the asset has been revalued to selling price. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured on a non-discounted basis.

### 2 Fixed assets

	Investments
	£
<b>Cost</b>	
At 1 December 2010	249,245
Additions	233,014
	<hr/>
At 30 November 2011	482,259
	<hr/> <hr/>
At 30 November 2010	249,245
	<hr/> <hr/>

### 3 Share capital

	2011	2010
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
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