

**Registered Number SC368427**

**A & R BREWSTER LIMITED**

**Abbreviated Accounts**

**30 November 2012**

## Abbreviated Balance Sheet as at 30 November 2012

	Notes	2012	2011
		£	£
<b>Fixed assets</b>			
Investments	2	516,696	482,259
		<u>516,696</u>	<u>482,259</u>
<b>Current assets</b>			
Debtors		100	100
		<u>100</u>	<u>100</u>
<b>Creditors: amounts falling due within one year</b>		(97,840)	(112,442)
<b>Net current assets (liabilities)</b>		<u>(97,740)</u>	<u>(112,342)</u>
<b>Total assets less current liabilities</b>		<u>418,956</u>	<u>369,917</u>
<b>Total net assets (liabilities)</b>		<u>418,956</u>	<u>369,917</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		418,856	369,817
<b>Shareholders' funds</b>		<u>418,956</u>	<u>369,917</u>

- For the year ending 30 November 2012 the company was entitled to exemption 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.

Approved by the Board on 23 August 2013

And signed on their behalf by:

**R J Brewster, Director**

**Notes to the Abbreviated Accounts for the period ended 30 November 2012****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Other accounting policies****Investments**

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

**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**

Cost at 1 December 2011 £482,259

Additions £147,046

Disposals £(112,609)

Cost at 30 November 2012 £516,696

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	£	£
100 Ordinary shares of £1 each	100	100

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