

A & R BREWSTER LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

Company Registration No. SC368427 (Scotland)

A & R BREWSTER LIMITED

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A & R BREWSTER LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2		932,114		1,039,817
Current assets					
Debtors		296,939		175,434	
Investments		78,108		20,000	
Cash at bank and in hand		3,801		114,955	
		<u>378,848</u>		<u>310,389</u>	
Creditors: amounts falling due within one year	3	<u>(72,337)</u>		<u>(74,291)</u>	
Net current assets			306,511		236,098
Total assets less current liabilities			<u>1,238,625</u>		<u>1,275,915</u>
Creditors: amounts falling due after more than one year	4		(497,592)		(549,991)
Provisions for liabilities			(100,500)		(100,500)
			<u>640,533</u>		<u>625,424</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			640,433		625,324
Shareholders' funds			<u>640,533</u>		<u>625,424</u>

A & R BREWSTER LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 31 MARCH 2016

For the financial year ended 31 March 2016 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 of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 21 November 2016

R J Brewster

Director

Company Registration No. SC368427

A & R BREWSTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

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 January 2015).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	10% straight line per annum
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1.4 Investments

Current asset investments are stated at the lower of cost and net realisable value.

1.5 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.

1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

A & R BREWSTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 April 2015 & at 31 March 2016	1,155,480
Depreciation	
At 1 April 2015	115,663
Charge for the year	107,703
At 31 March 2016	223,366
Net book value	
At 31 March 2016	932,114
At 31 March 2015	1,039,817

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £50,009 (2015 - £50,009).

4 Creditors: amounts falling due after more than one year

Analysis of loans repayable in more than five years

The aggregate amount of creditors for which security has been given amounted to £497,592 (2015 - £549,991).

5 Share capital

	2016	2015
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

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