

"Registrar"

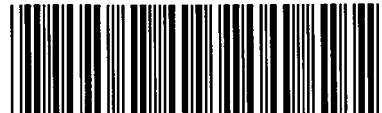


BELL & COMPANY
CHARTERED ACCOUNTANTS

AMENDED

A & R BREWSTER LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2014

Company Registration No. SC368427 (Scotland)

SA WEDNESDAY		
	S3ZJAEW0	
SCT	21/01/2015	#13
COMPANIES HOUSE		
SA	*S3NLOPKY*	
	SCT	27/12/2014
COMPANIES HOUSE		

Moray House, 39 St John Street, Perth PH1 5HQ
Telephone: 01738 632081 Fax: 01738 630989
Email: admin@bellandcompany.co.uk Website: www.bellandcompany.co.uk

Partners J H DEWAR CA N W FRASER BA CA C CARNEGIE FCCA D D SANDERSON FCCA ATT K R ALEXANDER BA CA



A & R BREWSTER LIMITED

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A & R BREWSTER LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2014

	Notes	2014 £	£	2012 £	£
Fixed assets					
Tangible assets	2		351,515		-
Investments	2		-		516,696
			<u>351,515</u>		<u>516,696</u>
Current assets					
Debtors		811,274		100	
		<u>811,274</u>		<u>100</u>	
Creditors: amounts falling due within one year		<u>(504,416)</u>		<u>(97,840)</u>	
Net current assets/(liabilities)			<u>306,858</u>		<u>(97,740)</u>
Total assets less current liabilities			<u>658,373</u>		<u>418,956</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>658,273</u>		<u>418,856</u>
Shareholders' funds			<u>658,373</u>		<u>418,956</u>

For the financial period ended 31 March 2014 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 period 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 15 December 2014


R J Brewster
Director

Company Registration No. SC368427

A & R BREWSTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2014

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 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	5% straight line per annum
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1.3 Investments

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

1.4 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.

1.5 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 PERIOD ENDED 31 MARCH 2014

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 December 2012	-	516,696	516,696
Additions	353,924	382,487	736,411
Disposals	-	(899,183)	(899,183)
	<u>353,924</u>	<u>-</u>	<u>353,924</u>
At 31 March 2014	353,924	-	353,924
Depreciation			
At 1 December 2012	-	-	-
Charge for the period	2,409	-	2,409
	<u>2,409</u>	<u>-</u>	<u>2,409</u>
At 31 March 2014	2,409	-	2,409
Net book value			
At 31 March 2014	351,515	-	351,515
	<u>351,515</u>	<u>-</u>	<u>351,515</u>
At 30 November 2012	-	516,696	516,696
	<u>-</u>	<u>516,696</u>	<u>516,696</u>

3 Share capital

	2014 £	2012 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>