

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

**FOR**

**ND BREWSTER ASSOCIATES LTD**

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**for the Year Ended 30 APRIL 2025**

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**ND BREWSTER ASSOCIATES LTD**

**COMPANY INFORMATION**  
**for the Year Ended 30 APRIL 2025**

**DIRECTOR:** N D Brewster

**SECRETARY:** Mrs N J Brewster

**REGISTERED OFFICE:** 11 Castle Hill  
Maidenhead  
Berkshire  
SL6 4AA

**REGISTERED NUMBER:** 05602278 (England and Wales)

**ACCOUNTANTS:** Knight & Company Ltd  
11 Castle Hill  
Maidenhead  
Berkshire  
SL6 4AA

**ABRIDGED BALANCE SHEET**  
**30 APRIL 2025**

	Notes	30/4/25 £	£	30/4/24 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		15,228		20,304
Investments	5		<u>100,000</u>		<u>100,000</u>
			115,228		120,304
<b>CURRENT ASSETS</b>					
Debtors		20		20	
Cash at bank		<u>111,742</u>		<u>174,133</u>	
		111,762		174,153	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>26,220</u>		<u>7,325</u>	
<b>NET CURRENT ASSETS</b>			<u>85,542</u>		<u>166,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			200,770		287,132
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,893</u>		<u>3,858</u>
<b>NET ASSETS</b>			<u><u>197,877</u></u>		<u><u>283,274</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			20		20
Retained earnings			<u>197,857</u>		<u>283,254</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>197,877</u></u>		<u><u>283,274</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company.

**ABRIDGED BALANCE SHEET - continued**  
**30 APRIL 2025**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 April 2025 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 June 2025 and were signed by:

N D Brewster - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2025**

**1. STATUTORY INFORMATION**

Nd Brewster Associates Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and any recognised impairment loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2024 - 1 ) .

**4. TANGIBLE FIXED ASSETS**

Totals  
£

**COST**

At 1 May 2024  
and 30 April 2025

40,700

**DEPRECIATION**

At 1 May 2024  
Charge for year  
At 30 April 2025

20,396

5,076

25,472

**NET BOOK VALUE**

At 30 April 2025  
At 30 April 2024

15,228

20,304

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2025**

**5. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
<b>COST</b>	
At 1 May 2024	
and 30 April 2025	<u>100,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2025	<u>100,000</u>
At 30 April 2024	<u>100,000</u>

As at 30th April 2025 the Fixed Asset Investments have a value of £99,798.