

BREWER INVESTMENTS LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

Newton's Accountants Limited
Chartered Certified Accountants
470 Hucknall Road
Nottingham
Nottinghamshire
NG5 1FX

Brewer Investments Limited
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Brewer Investments Limited
Abridged Balance Sheet
As At 31 January 2026

Registered number: 13856428

		2026		2025	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		403,010		403,010
			403,010		403,010
CURRENT ASSETS					
Debtors		5,964		5,964	
Cash at bank and in hand		4,347		1,328	
		10,311		7,292	
Creditors: Amounts Falling Due Within One Year					
		(17,362)		(13,143)	
NET CURRENT ASSETS (LIABILITIES)					
			(7,051)		(5,851)
TOTAL ASSETS LESS CURRENT LIABILITIES					
			395,959		397,159
Creditors: Amounts Falling Due After More Than One Year					
			(40,000)		(40,000)
NET ASSETS					
			355,959		357,159
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Share premium account			380,142		380,142
Profit and Loss Account			(24,283)		(23,083)
SHAREHOLDERS' FUNDS					
			355,959		357,159

Brewer Investments Limited
Abridged Balance Sheet (continued)
As At 31 January 2026

For the year ending 31 January 2026 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 January 2026 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr David Brewer

Director

12/05/2026

The notes on pages 3 to 4 form part of these financial statements.

Brewer Investments Limited
Notes to the Abridged Financial Statements
For The Year Ended 31 January 2026

1. General Information

Brewer Investments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 13856428. The registered office is 470 Hucknall Road, Nottingham, Nottinghamshire, NG5 1FX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	nil
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2.3. Taxation

The tax charge represents the sum of the corporation tax currently payable and deferred tax.

The corporation tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2025: 2)

Brewer Investments Limited
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 January 2026

4. Investments

	Total £
Cost or Valuation	
As at 1 February 2025	403,010
As at 31 January 2026	403,010
Provision	
As at 1 February 2025	-
As at 31 January 2026	-
Net Book Value	
As at 31 January 2026	403,010
As at 1 February 2025	403,010

5. Share Capital

	2026 £	2025 £
Allotted, Called up and fully paid	100	100

6. Related Party Transactions

During the year the company has a loan account with a company under common control. The brought forward balance, owing from the company, was £40,000 and no repayments were made during the year. The closing balance, of £40,000, owing from the company is included in creditors payable after one year. No interest is charged on this loan.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.