

Breeze Technologies Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

PIP Solutions Ltd
Chartered Certified Accountants
Bath Brewery
Tollbridge Road
Bath
BA1 7DE

Breeze Technologies Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Breeze Technologies Ltd
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Breeze Technologies Ltd for the year ended 31 August 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://www.accaglobal.com/cn/mcmber/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Breeze Technologies Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Breeze Technologies Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Breeze Technologies Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Breeze Technologies Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Breeze Technologies Ltd. You consider that Breeze Technologies Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Breeze Technologies Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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PIP Solutions Ltd
Chartered Certified Accountants
Bath Brewery
Tollbridge Road
Bath
BA1 7DE
28 May 2015

Breeze Technologies Ltd
(Registration number: 04866378)
Abbreviated Balance Sheet at 31 August 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		45	60
Current assets			
Stocks		20,895	20,895
Debtors		15,098	22,216
Cash at bank and in hand		-	(1,880)
		35,993	41,231
Creditors: Amounts falling due within one year		(35,378)	(39,641)
Net current assets		615	1,590
Net assets		660	1,650
Capital and reserves			
Called up share capital	<u>3</u>	602	602
Profit and loss account		58	1,048
Shareholders' funds		660	1,650

For the year ending 31 August 2014 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 director acknowledges his 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 director on 28 May 2015

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K M Crofts
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Breeze Technologies Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Breeze Technologies Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2013	1,086	1,086
At 31 August 2014	1,086	1,086
Depreciation		
At 1 September 2013	1,026	1,026
Charge for the year	15	15
At 31 August 2014	1,041	1,041
Net book value		
At 31 August 2014	45	45
At 31 August 2013	60	60

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary Shares of £1 each	602	602	602	602

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.