

**Abbreviated Unaudited Accounts**

**for the Period 8 February 2012 to 31 March 2013**

**for**

**Brera Gardens Limited**

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**for the Period 8 February 2012 to 31 March 2013**

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**Brera Gardens Limited**

**Company Information**  
**for the Period 8 February 2012 to 31 March 2013**

**DIRECTORS:**

G L Romagnoli Sacchi  
Mrs N Romagnoli Sacchi

**REGISTERED OFFICE:**

1st Floor  
314 Regents Park Road  
Finchley  
London  
N3 2LT

**REGISTERED NUMBER:**

07940932 (England and Wales)

**ACCOUNTANTS:**

Wolfson Associates Limited  
1st Floor  
314 Regents Park Road  
Finchley  
London  
N3 2LT

**Abbreviated Balance Sheet**  
**31 March 2013**

|  | Notes | £             | £                   |
|--|-------|---------------|---------------------|
| <b>FIXED ASSETS</b>                          |       |               |                     |
| Tangible assets                              | 2     |               | 1,328               |
| <b>CURRENT ASSETS</b>                        |       |               |                     |
| Debtors                                      |       | 3,514         |                     |
| Cash at bank                                 |       | <u>13,217</u> |                     |
|  |       | 16,731        |                     |
| <b>CREDITORS</b>                             |       |               |                     |
| Amounts falling due within one year          |       | <u>14,052</u> |                     |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>2,679</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 4,007               |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |               | <u>89</u>           |
| <b>NET ASSETS</b>                            |       |               | <u><u>3,918</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                     |
| Called up share capital                      | 3     |               | 2                   |
| Profit and loss account                      |       |               | <u>3,916</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u><u>3,918</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31 March 2013**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 7 November 2013 and were signed on its behalf by:

G L Romagnoli Sacchi - Director

Mrs N Romagnoli Sacchi - Director

**Notes to the Abbreviated Accounts**  
**for the Period 8 February 2012 to 31 March 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment    | - 25% on reducing balance |

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

|                       | Total<br>£          |
|-----------------------|---------------------|
| <b>COST</b>           |                     |
| Additions             | 2,671               |
| Disposals             | (900)               |
| At 31 March 2013      | <u>1,771</u>        |
| <b>DEPRECIATION</b>   |                     |
| Charge for period     | 443                 |
| At 31 March 2013      | <u>443</u>          |
| <b>NET BOOK VALUE</b> |                     |
| At 31 March 2013      | <u><u>1,328</u></u> |

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | £               |
|---------|----------|-------------------|-----------------|
| 2       | Ordinary | £1                | <u><u>2</u></u> |

2 Ordinary shares of £1 were issued during the period for cash of £ 2 .

**4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 31 March 2013:

|  | £                   |
|--|---------------------|
| <b>G L Romagnoli Sacchi</b>            |                     |
| Balance outstanding at start of period | -                   |
| Amounts advanced                       | 26,334              |
| Amounts repaid                         | (26,801)            |
| Balance outstanding at end of period   | <u><u>(467)</u></u> |

**Notes to the Abbreviated Accounts - continued**  
**for the Period 8 February 2012 to 31 March 2013**

**4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

**Mrs N Romagnoli Sacchi**

Balance outstanding at start of period

-

Amounts repaid

(7,294)

Balance outstanding at end of period

(7,294)

**Chartered Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Brera Gardens Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brera Gardens Limited for the period ended 31 March 2013 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Brera Gardens Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brera Gardens Limited and state those matters that we have agreed to state to the Board of Directors of Brera Gardens Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brera Gardens Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Brera Gardens Limited. You consider that Brera Gardens Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Brera Gardens Limited. 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 financial statements.

Wolfson Associates Limited  
1st Floor  
314 Regents Park Road  
Finchley  
London  
N3 2LT

7 November 2013

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.