REGISTERED NUMBER: SC273330 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2012

FOR

MONSTER COFFEE LTD.

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

MONSTER COFFEE LTD.

COMPANY INFORMATION
for the Year Ended 30 September 2012

DIRECTOR:	D Morrison
SECRETARY:	D Morrison
REGISTERED OFFICE:	130 John Player Building Stirling Enterprise Park Stirling FK7 7RP
REGISTERED NUMBER:	SC273330 (Scotland)
ACCOUNTANTS:	Curle & Co Chartered Accountants 22 Backbrae Street Kilsyth G65 0NH
BANKERS:	Royal Bank of Scotland Alford Branch Main Street Alford AB33 8AA

ABBREVIATED BALANCE SHEET
30 September 2012

	Notes	30.9.12 £	£	30.9.11 £	£
FIXED ASSETS					
Intangible assets	2		**5,487**		6,270
Tangible assets	3		**1,479**		1,883
			6,966		8,153
CURRENT ASSETS					
Stocks		**6,270**		14,609	
Debtors		**6,758**		6,706	
Cash at bank		**-**		1,052	
		13,028		22,367	
CREDITORS					
Amounts falling due within one year		**77,406**		73,758	
NET CURRENT LIABILITIES			**(64,378)**		(51,391)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(57,412)**		(43,238)
CAPITAL AND RESERVES					
Called up share capital	4		**2**		2
Profit and loss account			**(57,414)**		(43,240)
SHAREHOLDERS' FUNDS			**(57,412)**		(43,238)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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 notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
30 September 2012

The financial statements were approved by the director on 27 March 2013 and were signed by:

D Morrison - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2012

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.

Plant and machinery etc - 15% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011 and 30 September 2012	**7,838**
AMORTISATION	
At 1 October 2011	**1,568**
Amortisation for year	**783**
At 30 September 2012	**2,351**
NET BOOK VALUE	
At 30 September 2012	**5,487**
At 30 September 2011	6,270

continued...

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011 and 30 September 2012	**2,691**
DEPRECIATION	
At 1 October 2011	**808**
Charge for year	**404**
At 30 September 2012	**1,212**
NET BOOK VALUE	
At 30 September 2012	**1,479**
At 30 September 2011	1,883

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**30.9.12** **£**	30.9.11 £
2	Ordinary	£1.00	**2**	2

5. ULTIMATE CONTROLLING PARTY

The Director owns and controls the company.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF MONSTER COFFEE LTD.

The following reproduces the text of the report prepared for the director 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 Monster Coffee Ltd. for the year ended 30 September 2012 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Monster Coffee Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Monster Coffee Ltd. and state those matters that we have agreed to state to the director of Monster Coffee Ltd. in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Monster Coffee Ltd. 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 loss of Monster Coffee Ltd.. You consider that Monster Coffee 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 financial statements of Monster Coffee 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 financial statements.

Curle & Co
Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Date: .....

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.