

Company Registration No. SC409657 (Scotland)

THIRD WAVE COFFEE LTD
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 OCTOBER 2012

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THIRD WAVE COFFEE LTD

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THIRD WAVE COFFEE LTD

ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2012

	Notes	2012 £	£
Fixed assets			
Tangible assets	2		137,824
Current assets			
Stocks		1,650	
Debtors		11,238	
Cash at bank and in hand		17,365	
		<u>30,253</u>	
Creditors: amounts falling due within one year		<u>(93,565)</u>	
Net current liabilities			<u>(63,312)</u>
Total assets less current liabilities			<u>74,512</u>
Creditors: amounts falling due after more than one year			<u>(84,949)</u>
			<u>(10,437)</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>(10,537)</u>
Shareholders' funds			<u>(10,437)</u>

THIRD WAVE COFFEE LTD

ABBREVIATED BALANCE SHEET (CONTINUED)

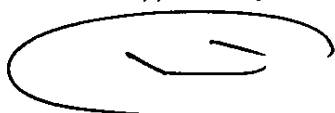
AS AT 31 OCTOBER 2012

For the financial period ended 31 October 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

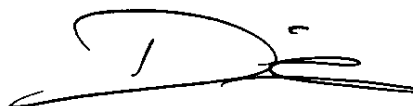
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 23 April 2013



T Hyde
Director



D Law
Director

Company Registration No. SC409657

THIRD WAVE COFFEE LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 OCTOBER 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	Straight line over 10 years
Plant and machinery	25% reducing balance
Computer equipment	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

THIRD WAVE COFFEE LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 OCTOBER 2012

2 Fixed assets

	Tangible assets £
Cost	
At 19 October 2011	-
Additions	139,711
At 31 October 2012	139,711
Depreciation	
At 19 October 2011	-
Charge for the period	1,887
At 31 October 2012	1,887
Net book value	
At 31 October 2012	137,824

3 Share capital

	2012 £
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100